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ABSTRACT

This report provides financial information on 21 degree granting universities and related institutions which receive grants from the provincial government of Ontario, Canada. The report first explains the general guidelines and reporting requirements used in compiling the information; the principles of fund accounting involved; and the definitions of the types of funds, revenue sources, operating expenses, and the various objects of expense such as salaries, benefits, and equipment. Tables of data are then presented involving summary information for all universities and colleges (on a consolidated basis). These data tables focus on the following categories: (1) Combined Revenue and Expense and Changes in Fund Balances; (2) Revenue and Additions by Source and Type of Fund; (3) Expenses (All Expendable Funds) by Object and Type of Fund; (4) Actual Operating Expenses by Object and Functional Area; and (5) General Funds Changes in Appropriated Fund Balances. Other tables present percentage analyses of these reported revenues and expenses. Finally, financial data for each individual school are provided. These are: Brock University, Carleton University, University of Guelph, Lakehead University, Laurentian University, Algoma University College, Nipissing University College, Le College Universitaire de Hearst, McMaster University, Ontario College of Art, Ontario Institute for Studies in Education, University of Ottawa, Queen's University, Ryerson Polytechnical Institute, University of Toronto, Trent University, University of Waterloo, University of Western Ontario, Wilfrid Laurier University, University of Windsor, and York University. Summary tables and individual school financial data comprise 92 percent of the document. (GLR)

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FINANCIAL REPORT OF ONTARIO UNIVERSITIES 1990-91

Volume I - Universities

Council of Finance Officers
Universities of Ontario

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COUNCIL OF
ONTARIO
UNIVERSITIES
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UNIVERSITÉS
DE L'ONTARIO

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FINANCIAL REPORT
OF ONTARIO UNIVERSITIES
1990-91

Volume I - Universities

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COUNCIL OF
ONTARIO
UNIVERSITIES
CONSEIL DES
UNIVERSITÉS
DE L'ONTARIO

1991 12 20

The Honourable Richard Allen
Minister of Colleges and Universities
and Skills Development
6th Floor, Mowat Block
900 Bay Street
Toronto, Ontario M7A 1L2

Dear Dr. Allen:

The Council of Ontario Universities is pleased to submit to you the *Financial Report of Ontario Universities 1990-91*. It is the most recent in a series of publications, which span two decades of financial reporting by universities in Ontario.

This report provides financial information in a format which utilizes consistent categories and definitions for all 43 provincially-assisted universities and colleges in Ontario. This format has been developed by the Council of Finance Officers - Universities of Ontario.

Volume I of this report provides information on 21 degree granting universities and related institutions which receive grants from the provincial government. Volume II provides financial information on 22 church-related colleges, universities and seminaries. Volume III provides information on physical plant operating expenses at 16 universities and was prepared in conjunction with the Ontario Association of Physical Plant Administrators.

I trust that the *Financial Report of Ontario Universities 1990-91* will be of assistance to you, your government and the Ontario Council on University Affairs.

Sincerely,

Peter George
President

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CHANGES IN FUND BALANCES

The financial situation at each of the Ontario universities is reflected in the size of its fund balances at the beginning of the fiscal year, the increase or decrease during the year, and the amount in each fund balance at the end of the year. A definition for each type of fund is provided in the Guidelines which follow. For example, the largest of these balances is represented by the non-expendable trust and endowment fund. It is somewhat unique in that the amounts in this fund are obtained from gifts and other forms of revenue which cannot be spent by the university. Only the interest earned on those fund balances can be spent.

Changes which occur in the fund balances during the fiscal year may arise from a number of sources. In addition to normal increases or decreases in revenues and expenditures, these changes may include unusual, major fluctuations in revenues and expenses from year to year. Large purchases of equipment or other items may increase expenditures in one year. An increase or decrease in research activity during one particular year may inflate or suppress expenditures or the level of research grants.

Changes in accounting practices may also have an impact on fund balances. For example, to comply with the Canadian Institute of Chartered Accountants' *Handbook*, some universities altered the way they reported the costs of pension plans and vacation pay. Complying with generally accepted accounting principles may mean that universities have to alter their method of reporting.

Fund balances may also be increased or decreased because of the use of appropriations to commit or reserve funds for specific future purposes. These purposes might include repairs, renovations and replacement of physical assets; purchase order commitments for materials and services ordered but not received; budgetary carry-forwards by departments to permit a delay in making expenditures; or self-insurance against future losses.

Year-end balances in individual funds can also be effected by interfund transfers. Those transfers represent the movement of assets from one fund to another. Significant transfers between funds are the result of approvals by a governing board. For example, donations collected through fund raising campaigns may be transferred from one fund to another. Trust funds and income from endowment funds may be transferred to finance operating, sponsored research and capital expenditures. Profits generated by an ancillary enterprise can be transferred to the capital or operating fund to finance expenditures in those funds. Or, research grants may be received from an outside agency whose generosity must then be matched by the university. This matching process can only be accomplished if funds are transferred into the sponsored research fund.

REPORT OF THE
COUNCIL OF FINANCE OFFICERS
UNIVERSITIES OF ONTARIO
FOR THE FISCAL YEAR ENDED 30 APRIL 1991

This report has been compiled from submissions prepared by each of the provincially-assisted universities and colleges in Ontario. Those submissions have been prepared in accordance with a set of Guidelines, established by the Council of Finance Officers - Universities of Ontario, which are published in Volume I of this report. Further details, concerning the reporting of physical plant operating expenses, are included in Volume III.

Volume I of this report provides financial information on the provincially-assisted universities of Ontario. Volume II provides information on those universities' church-related, federated or affiliated colleges, universities or seminaries. Volume III provides further details concerning physical plant operating expenses.

The Guidelines and reporting forms are generally consistent with those followed in previous years in the publication of the *Financial Report of Ontario Universities*. The only major exception is for the reporting of telephone and other communications expenses within the operating fund. Previously reported within the physical plant function on Table 4, telephone and other communications expenses are now reported within the central computing and communications function.

It should be noted that this publication does not follow the recommendations of the Canadian Institute of Chartered Accountants with respect to pension costs and the accrual of vacation pay. It should also be noted that, of the 43 universities and federated and affiliated colleges included in the *Financial Report of Ontario Universities 1990-91*, 38 reported financial information for the 12 months ending 30 April 1991. The remaining five institutions reported information for 12 months but employed the following fiscal year ends:

Ontario College of Art	May 31, 1991
Ryerson Polytechnical Institute	March 31, 1991
McMaster Divinity College	December 31, 1990
Knox College	December 31, 1990
Wycliffe College	May 31, 1991

Attention is directed to the General Caveat which follows. The Council of Finance Officers - Universities of Ontario would welcome comments and suggestions on this report.

Chairman - Committee on Financial Reporting
Council of Finance Officers - Universities of Ontario

Chairman - Council of Finance Officers
Universities of Ontario

GENERAL CAVEAT

CERTAIN OF THE SUMMARY DATA IN THIS REPORT ARE SUBJECT TO INTERPRETATION OR CLARIFICATION BECAUSE OF INHERENT DIFFERENCES AMONG INSTITUTIONS IN ACADEMIC PROGRAMMES, ORGANIZATION, PHYSICAL ENVIRONMENT, MANAGEMENT PHILOSOPHY AND BUDGETARY AND ACCOUNTING PROCEDURES.

FINANCIAL INFORMATION REPORTED BY THE AFFILIATED AND FEDERATED COLLEGES AND UNIVERSITIES (SHOWN IN VOLUME II) CANNOT BE ADDED TO THE FINANCIAL INFORMATION REPORTED BY THE UNIVERSITIES (SHOWN IN VOLUME I) WITHOUT CERTAIN ADJUSTMENTS. THE CONSOLIDATED SUMMARY TABLES SHOWN IN SECTION 4 OF VOLUME I REFLECT THESE ADJUSTMENTS.

GUIDELINES

I INTRODUCTION

A. University Accounting Procedures

The accounts of universities are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions placed on the use of available resources are observed. Fund accounting classifies resources for accounting and reporting purposes in accordance with activities or objectives as specified by donors, in accordance with regulations, restrictions or limitations imposed by sources outside the institution or in accordance with directions issued by the governing body. A fund is an accounting entity with a self-balancing set of accounts for recording assets, liabilities, a fund balance, and changes in the fund balance. Separate accounts are maintained for each fund to ensure observance of limitations and restrictions placed on the use of resources. For accounting and reporting purposes, however, funds of similar characteristics are combined into fund groups.

This report accounts for the change (increase or decrease) in fund balances. Consequently, it displays the sources of revenue and types (objects) of expense giving rise to the change.

The accrual basis of accounting - a method of recording transactions by which revenues and expenses are reflected in the accounts of the period in which they are considered to have been earned and incurred - is a further generally accepted accounting principle for college and university financial statement reporting.

Changes in fund balances reported in an institution's financial statements may also have occurred as a result of approved transfers to reserves or appropriation of funds for specific future purposes. Appropriations are a means by which fund balances are committed or reserved for future use, e.g. encumbrances. Appropriations relate to future events and, under the principle of accrual accounting, an increase in appropriations should not be recorded as an expense in the accounting period nor should a decrease in the appropriation be recorded as a source of revenue.

As a reserve, the appropriation should be recorded as an allocation of unallocated fund balances. The actual expense should be recorded in the accounting period in which it is incurred and the related appropriation restored to its unallocated fund balance in the same accounting period. Consequently, while outlining the changes arising from revenues and expenses, separate provision in the reports has been made to reflect the net change in reserve and appropriation accounts (Table 1).

B. Reporting

For purposes of reporting, all funds have been identified as being either expendable or non-expendable. Expendable funds have been identified as being either general or restricted. General funds are subdivided into operating, other (non- credit) and ancillary enterprises while restricted funds include sponsored research, trust and endowment and capital. In addition, expenses of the operating fund are further segregated into operational (functional) areas. Non-expendable funds generate investment income, which may be utilized for various purposes, but the principal of the funds cannot be expensed.

Normally, the criteria for reporting a particular revenue or expense within a fund entity or functional area on the report forms are the same as those used for the financial statements of an institution. When revenue and expense are classified differently by an institution, the guidelines specifically require that they be reported according to its instructions, regardless of the institution's practice. For example, health services and athletics are to be reported in the student service functional area even if they are carried as ancillary enterprises by a university. However, the opening and closing fund balances shown on Table 1 of each institution's report must reflect the balances shown on the institution's audited financial statements.

C. Submissions

A separate report is filed covering each federated or affiliated institution such that information can be included in a publication separate from that of the main university.

II PRINCIPLES OF REPORTING

A. Fund Concept

The concept of fund accounting distinguishes between those funds which are expendable and those which are non-expendable. Expendable funds are further grouped as either general or restricted with additional sub-groupings within each category.

General expendable funds, including operating, other (non- credit), and ancillary enterprises, should reflect the traditional matching approach of incurred expenses with earned revenues.

Restricted expendable funds, including sponsored research, trust and endowment, and capital, should be reported using a "funds flow" approach, that is, revenues should be reported when due and expenses as incurred on an accrual basis with the difference representing the annual change (increase or decrease) in fund balances.

B. Revenues and Expenses

1. **Net Reporting** - The net reporting approach is used by the guidelines because it best reflects the major operations of the university. Therefore, revenue derived from outside the university from sales, rentals or the provision of services (the costs of which are reflected in other functional areas) should be netted against the objects of expense related to the generation of these revenues. However, profits included in these revenues should not be netted against expense but rather shown as miscellaneous revenue.

   Examples of *revenues which must be netted* are:

   (a) computer service sales to outside organizations. The cost of the academic computer centre should primarily reflect the centre's cost of the educational service. The recovery of revenue is merely an assistance to the financing of this facility.

   (b) sale of central services (e.g., power, heat, etc.) to external organizations. The sale of power, heat, etc. may reflect an oversized facility when related to university use only and which, if included at gross, would distort the significance of this expense.

   (c) medical salaries recovered from the Ontario Ministry of Health;

(d) payments for teaching or administrative services between universities and affiliated institutions. To prevent the double counting of costs for individual expense items on aggregation of the reports, the recipient university must net out the receipt against the applicable expense items;

(e) physical plant costs recovered from external sources; and

(f) revenues from university employees or outside organizations for the use of athletic facilities.

Examples of *revenues which must not be netted* against expenses are grants, student fees, and ancillary revenue.

2. **Internal Cost Transfers and Cost Recoveries**

A particular fund or function may incur costs which properly should be charged (allocated, transferred) to another fund or function within the university. Common examples include the allocation of administrative costs as overhead to ancillary enterprises and sponsored research, or printing costs transferred by the printing department to individual departments.

Two methods are available for transferring expenses from one fund or function to another. The direct approach of modifying the applicable line items should be used where specific expense identification is possible. *This method should be used as much as possible.* It is acceptable that this allocation be made on a "best-estimate" basis. Where specific expense identification is not possible, the alternative method is the use of the object of expense "internal cost allocation"; e.g. allocation of computer costs.

3. **Gifts-in-Kind**

These must be reported as *both* revenue and expenses within the appropriate fund or function.

C. Appropriated Funds

Expenses, which have been funded from reserves or appropriations in the financial statements of a university, should be reported as expenses. Amounts transferred to create or increase a reserve or appropriation account should *not* be reported as expenses.

Similarly, fund transfers to eliminate or reduce a reserve or appropriation account should not be included as revenue or netted against expenses. Instead, these transfers are shown on Table 1.

For example, provisions for the replacement of assets are considered to be transfers to reserve or appropriation accounts and, consequently, are not to be reported as expenses.

III DEFINITIONS

A. Funds

1. General Expendable Funds

General Expendable Funds account for the general operational costs of the university financed by fees, grants and other general income.

(a) *Operating* - this fund accounts for the costs of instruction, research other than sponsored or contract research, academic support services, library, computing, student services, administrative services, plant maintenance and other operating expenses of the university financed by fees, grants and other general income.

(b) *Other (Non-Credit)* - this fund accounts for all revenues and expenses associated with lectures, courses, and similar activities which are not recognized by the institution for the purpose of granting credit.

(c) *Ancillary Enterprises* - these operations reflect services provided as supplementary to the primary function of instruction and research. Although an integral part of the institution's total operations, they are reported separately.

Ancillary operations are typically provided on a "fee for service" basis and include revenues and expenses of "sales producing", non-teaching areas, such as the bookstore, food services, residences, parking, university press/publishing, property rentals, university facility rentals, theatres and conference centres.

Where services are provided to other departments in the university, revenues from those services should be netted against expenses.

Expenses for furniture and equipment and capital debt repayment borne directly from ancillary enterprise revenue are to be shown in this fund in their respective objects.

2. **Restricted Expendable Funds**

Restricted Expendable Funds account for resources that may be used for current purposes, but with some degree of limitation as to the exact use.

(a) *Sponsored Research* - this fund accounts for all research activities and contract research funded from government and private sources.

(b) *Trust and Endowment* - this fund accounts for expendable gifts, benefactions, grants available for special purposes (other than operating, research, or capital), and interest earned on non-expendable gifts, in accordance with donors' intentions.

(c) *Capital* - this fund accounts for grants and monies available for capital purposes, including building programs, acquisitions of major equipment, and major renovations. Capitalization of and equity in fixed assets (e.g. equipment, library acquisitions) are not part of the expense and the fund balance respectively.

3. **Non-Expendable Trust and Endowment Fund**

This fund accounts for the capitalization of gifts which cannot be spent and the capitalization of revenues.

B. Revenue Sources

1. **Government Grants and Contracts** - this object will include all grants and contracts from the Ministry of Colleges and Universities and other Ontario government departments and agencies, federal and municipal governments and governmental agency sources. Grants and contracts from other provinces and from foreign governments are to be reported under "Other Government" grants and contracts. Government grants received by a university on behalf of its affiliates should only be reported as revenue by the affiliate to avoid double counting.

(a) Ontario Ministry of Colleges and Universities

(i) MCU Formula Grants - includes basic grant only.

(ii) MCU Extra Formula Grants - includes only:

- northern grants
- bilingualism grants
- differentiation grants
- other supplementary as recommended by OCUA.

(iii) MCU Other Grants - includes:

- teacher education
- off-campus programme
- grant in lieu of municipal taxes
- second language and francophone grants
- capital grants
- university excellence fund
- university student residence program.

(b) Other Ontario Grants - include Capital and other grants received from other provincial ministries; e.g. grants and contracts with Centres of Excellence, OMAF grants for Guelph, Education Block grant to OISE, and energy management grants. While some of these grants may be administered by MCU, the "Source of Funds" may be other than MCU and, therefore, should be reported here rather than under the previous (iii).

(c) Federal

This will include all grants from the Government of Canada or its agencies.

(d) Municipal

Include all grants received from municipalities.

(e) Other Governments

This will include all grants from, and contracts with, other provinces and foreign governments.

2. **Fees**

   (a) Tuition credit - includes fees for fall and winter sessions of a semester type operation, all three terms of a trimester operation, the year-round operation of graduate schools, intersession, spring session credit courses and credit extension. Fees for "make-up" or special courses which are related to the credit offerings of an institution and fees for auditing in credit courses are included.

   (b) Tuition non-credit - includes fees for lectures, courses, and similar activities which are *not* recognized by the institution for the purposes of granting credit.

   (c) Miscellaneous - includes all other fees charged to students, including room and board charges, health services, athletics, charges for deferred or instalment payment, late registrations, and lockers, but excluding fees collected and turned over to student-controlled and administered areas such as Student Councils or Federations.

3. **Borrowings** - this category includes only those borrowings which are used to finance capital expenditures, where the university will repay both interest and principal.

4. **Donations** - includes amounts and gifts-in-kind received from individuals, companies, foundations, charitable institutions, associations, and societies which are considered to be gifts for tax purposes and eligible for tax receipts as charitable donations.

5. **Non-Government Grants and Contracts** - includes amounts received from individuals, corporations, foundations and associations for which no tax receipts are provided and which are not considered as charitable donations for tax purposes. Contracts provide financial support under certain specific stipulations and conditions, including the provision of a deliverable product, such as a piece of equipment, provision of a service, or a report.

6. **Sales of Services and Products** - includes external receipts from sales in ancillary enterprises, excluding room and board charges to students. Revenues associated with services to other departments within the university should be netted against the appropriate objects of expense.

7. **Investment Income** - includes income from dividends, bonds, mortgages, short-term notes and bank interest. Realized gains or losses, if treated as income, should also be included in the applicable fund area. Significant non-recurring items should be noted. Interest charged to student loans or other non-tuition fee accounts receivable should be allocated to investment income.

8. **Miscellaneous** - include any form of revenue not identified in the above categories of revenue.

C. Operating Expenses - Functional Areas

1. (a) **Instruction and (Non-Sponsored) Research - Excluding Medicine** - this functional area includes all direct costs of faculties, academic departments, graduate school, summer school, credit extension, deans and departmental offices and other academic functions and expenses attributable to the area of Instruction and (Non-Sponsored) Research.

   (b) **Instruction and (Non-Sponsored) Research - Medicine** - this functional area includes all direct costs of the Faculty of Medicine. These costs are to be shown net of recoveries from the Ontario Ministry of Health (Treatment and Rehabilitation Funds), that is they are to be deducted before expenses are entered on the report and not as a lump sum offset or as revenue. The expenses of *all* other areas of Instruction and Research (including Health Sciences other than the Faculty of Medicine) are to be shown under 1 a).

   Research funded directly from the university's operating revenues should be reported in this function.

2. **Library** - this area encompasses the institution's main library, branch, faculty or departmental libraries. All purchases of books and periodicals from operating funds should be shown under this functional heading.

3. **Central Computing and Communications** - only expenses for central computing and communication facilities are recorded in the functional area "central computing and communications".

   A central computing facility is defined as comprising those computer-related activities and resources which, due to (a) economies of scale, (b) the existence of a large number of users who require a wide variety of services, and (c) the high degree of technical expertise required in computer operations, are budgeted and administered under a central management.

This is usually seen as a university resource providing a centralized support service to the institution's instruction, research and administrative areas.

This contrasts with stand-alone computer installations established for the main purpose of providing services to a single division or department. Where facilities are meant to serve a single division or department, the expenses of these remote computing resources should be reported within the relevant fund or functional area. For example, a computing facility in the library to provide library computing should be included in the Library function.

Communications includes the costs of telephone equipment rental, acquisition and switchboard, including related personnel and other costs.

If an institution employs a charge-out system for central computing time or telephone equipment usage, the expenses should be drawn together and reported under this column. Having drawn together the total costs of computing, EDP installations, and telephones, a segregation is required of the total operating expenses between "Academic" (Instruction and Research and Library) computing, "Non-academic" computing, and "Communications". This segregation is reported in the space provided at the bottom of the financial reporting form for Operating Expenses, Table 4.

If, however, an allocation of costs to other funds is to be reflected, the Object of Expense "Internal Cost Allocation" should be used for the purpose of recording these transfers (e.g., charges made to the Sponsored Research Fund). Thus the function will show the *net* cost to the operating fund.

4. **Student Services** - this functional area includes the cost of services (other than direct teaching, research and administrative services) provided to students by an institution. Generally, these services will include counselling; both intramural and intercollegiate athletics (not physical education); Dean of Students; placement services; student housing services (not to be confused with residence hall operations); student transportation services; grants to student organizations; student programme costs, e.g., cultural, music, drama; student centre costs and student awards administration.

   If any of the foregoing activities are carried as ancillary enterprises on the financial statements of the institution, the revenue and expenses should be transferred to this functional operating area for reporting purposes. These services may be provided from general revenue or wholly or in part by a specific charge included in the incidental fee structure.

Note: Student Activity Fees collected and turned over to student councils or federations are to be excluded where an institution is acting in an agency capacity.

5. **Administration** - this function includes the administration, planning and information costs and activities associated with the offices of the president and vice-presidents, the registrar and admissions (including student recruitment and high school liaison), research administration, space planning, board and senate secretariat, finance and accounting, personnel, central purchasing, receiving and stores, institutional research, and general university memberships, e.g. COU, AUCC, CAUBO.

   If purchasing, receiving and stores are centralized, then these expenditures should be included under Administration. If these services are not centralized then these expenditures should be included in the various functional areas.

6. **Physical Plant** - this functional area reflects costs related to the physical facilities of the university, including the following:

   (a) Physical Plant Administration - activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division.

   (b) Building Maintenance - routine repair of buildings and structures, including normal recurring repairs and preventive maintenance.

   (c) Custodial Services - janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

   (d) Utilities - costs of heating, cooling, light and power, gas, water, and any other utilities necessary for the operation of the physical plant.

   (e) Landscape and Grounds Maintenance - operation and maintenance of campus landscape and grounds.

   (f) Security and Traffic - costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(g) Other - services and costs which are often the responsibility of Physical Plant Departments, such as:

(i) Hauling, moving and storing of furniture for other departments.

(ii) The costs of courier services, mail services, postal services, porters, or services requiring technical direction at the time of performance which are usually provided by the department having specific jurisdiction.

(iii) Property taxes and other municipal assessments.

(iv) Vehicles.

(v) Unabsorbed physical plant costs relative to chargeouts, not recovered from departmental work orders.

(vi) Property and liability insurance.

(vii) Renovations, alterations and major repairs.

(viii) Costs of renting space and land together with property taxes paid theron.

Costs reported should represent the total operating costs of the physical plant function as defined in the Guidelines and may not, therefore, necessarily reflect how they are reported in a university's financial statements. Further instructions as to how physical plant costs are to be classified may be found in the guidelines and definitions established by the Council of Finance Officers - Universities of Ontario and the Ontario Association of Physical Plant Administrators (OAPPA). These principles of reporting, guidelines and definitions are published in Volume III, Physical Plant Operating Expenses of this report.

Note: Central purchasing, receiving and stores are to be recorded in the function Administration. For further explanation, see the definition of the functional area Administration.

7. **Other** - this area is used for all other operating expenses including the development office, alumni office, public relations, and the administration of the occupational health and safety programme, including the disposal of hazardous wastes. It would include expenses for professional fees (legal and audit), convocations and ceremonies, and insurance (except fire, boiler and pressure vessel, property and liability insurance which are reported under the physical plant function).

D. Object of Expense

1. Salaries and Wages

(a) Academic Ranks - this object includes salaries paid to staff who hold an academic rank in the reporting institution from lecturers to deans inclusive (both full or part-time) in faculties, academic departments or programmes, summer schools, credit extension courses and other academic functions. Salary payments to staff members on paid academic leave are also included.

(b) Other Instruction and Research - payments made to staff members without academic rank at the reporting institution who are engaged in instruction and research as instructors, tutors, markers, demonstrators, teaching assistants, research assistants, invigilators, clinical assistants, post-doctoral fellows, and others are to be included. Payments made to graduate and undergraduate students undertaking these activities are included.

(c) Other Salaries and Wages - this object reflects all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance. All salaries for functions other than Instruction and Research are to be included in this object even though individuals, (e.g., certain professional librarians or computing centre personnel), may hold the equivalent of an academic rank.

Note: Salaries paid from Sponsored Research funds are to be shown in that Fund column in the appropriate object line.

2. **Employee Benefits** - this object is to reflect an institution's contributions (with respect to salaries) for pensions (including payments for actuarial deficiencies and past service liability), group life insurance, salary continuance insurance, dental plans, cost of Workers' Compensation and the Employer Health Tax, free tuition, unemployment insurance, early retirement benefits and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here. Whenever an institution pays a premium or sets aside an amount for an employee, these amounts should be included under employee benefits. Other categories of compensation payments to employees shall be reported under salary expenditures (for example, salary continuance payments during sick leave or maternity leave).

3. **Library Acquisitions** - this object will include all purchases of books, periodicals, microfilms, microfiche and other reference materials, (including costs of bookbinding), with respect to the institution's main library, branch and faculty or departmental libraries.

4. **Equipment and Furniture** - this object will include all purchase, rental and maintenance expenses for equipment and furniture, including laboratory equipment (other than consumables), administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, and maintenance equipment. Instalment payments, as a result of external and internal financing, lease purchase computer contracts, and installation costs are included.

5. **Operational Supplies and Expenses** - this object includes all expenses for supplies, postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, office supplies, and computer software packages.

6. **Cost of Goods Sold** - this object is to be used where an inventory method of accounting is normally employed, (e.g. bookstore, food services) and should include the laid down cost of goods purchased for resale *only*. The remaining costs of operating the service, i.e. salaries, supplies, etc., are to be shown in their respective objects. Where a service is externally contracted, particularly in the ancillary enterprises area, the *total* costs of the contract should be included in the object "Externally Contracted Services", referred to below.

7. **Utilities** - expenses for fuel, electricity, water, gas and telephone equipment rental, acquisition, amortization, installation, and maintenance costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

8. **Municipal Taxes** - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included.

   Taxes paid in relation to space rental are not to be reported here; these amounts should be included with other costs of space rental under the object entitled "Miscellaneous".

   Note: Municipal taxes for which compensatory grants are received from the province are to be shown in the Physical Plant functional area of operating expenses, as are other payments for municipal services (e.g., garbage disposal, fire protection) out of operating funds.

9. **Renovations and Alterations** - this object includes all expenses for renovations and alterations to existing university space. If externally contracted, these expenses are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and materials should both be reported in this object.

10. **Externally Contracted Services** - all expenses for services contracted to external agencies (except for renovations, alterations, and equipment maintenance) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and *not* under cost of goods sold or other objects, even though the contractor may provide a breakdown.

11. **Scholarships, Bursaries, etc.** - this object will include all payments to students (except those for which the student is required to perform service for that payment) including fee remission, prizes and awards.

    Note: This expense is to be displayed under the "Student Service" functional area of operating expenses on Table 4.

12. **Principal and Interest Repayments** - this object reflects all principal and interest repayments on university debts. Even though the institution's financial statements may reflect the repayment through the Capital fund, the repayment should appear under the appropriate fund (i.e. either Operating or Ancillary).

13. **Land and Site Services** - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers and road. Also include fees and planning costs relative to the direct expenses.

14. **Buildings** - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Include all fees and planning costs associated or directly attributable to this object as well as any costs such as utilities incurred during construction.

15. **Miscellaneous** - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

16. **Internal Cost Allocation** - this object is intended *only* for internal transfers of costs among funds and not between functions within the Operating fund. Wherever possible or feasible, direct allocation of expenses should be reported in the appropriate fund and this object *should not be used for reporting expediency*. Reductions in the objects of expense of one fund should be offset by corresponding increases in those same expense objects of the other fund.

    Within the Total Operating Expenses *all* objects should have direct allocation into the functional areas and this object will therefore only represent the net effect of transfers to other "funds". This object of expense will not be used in respect to the Physical Plant functional column. On Table 3 of the report forms, this object of expenses *must* cross-add to Nil.

E. Tables

1. **Table 1 - Combined Revenue and Expense and Changes in Fund Balance** - this table is a statement, for each fund, designed to bring together, in summary form, total revenues and expenses to show the institution's net revenue and expense by fund, before and after interfund transfers and appropriations. The table also reconciles the institution's financial results as classified according to the guidelines with those reported on the institution's audited financial statements. Finally, the table reports the institution's fiscal year opening and closing balances by fund.

   Total Revenue and Additions reflects the totals reported on Table 2. Total Expense reflects the totals of all expenses reported on Table 3. Net Revenue (Expense) reflects the difference between Total Revenue and Additions and Total Expense. Net Reconciling Items reflects the net adjustment required to make the Increase (Decrease) For the Year per COFO-UO Report agree with the institution's financial statements. This adjustment is necessary when revenues and expenses, as defined by the Guidelines, are different from the way an institution reports its revenues and expenses on its financial statements. Interfund Transfers reflect transfers between funds where expenditures in one fund are financed by revenue of another fund and are offsetting. Net Variation in Appropriations reflects the net amount of increases and decreases in the institution's appropriations as defined by the Guidelines and shown on Table 5.

The Balance - Beginning of Year per Financial Statements - reflects the institution's opening balance in each fund at the beginning of the fiscal year. The Balance - End of Year per Financial Statements - reflects the Balance - Beginning of Year - plus or minus the increase/decrease for the year and must agree with the closing fund balances shown on the institution's financial statements. The equity in an institution's fixed assets is not considered part of the fund balances for the purpose of the report and will not, therefore, be included in opening and closing balances of the Capital fund.

2. **Table 2 - Revenue and Additions by Source and Type of Fund** - this table reports the institution's total revenue and additions by type of fund and source for the current fiscal year. The sum of revenues and additions of each fund is carried forward to the appropriate line item on Table 1.

3. **Table 3 - Expenses (All Expendable Funds) by Object and Type of Fund** - this table reports the institution's total expenses by type of fund and object of expense for the current fiscal year. The sum of expenses of each fund is carried forward to the appropriate line item on Table 1.

4. **Table 4 - Actual Operating Expenses by Object and Functional Area** - this table reflects, in further detail, the objects of expense (as reported for the Operating fund on Table 3) by various functional areas.

5. **Table 5 - General Funds Changes in Appropriated Fund Balances Per Financial Statements** - this table itemizes the increases and decreases in the institution's appropriations as classified by the Guidelines. Appropriations are a means by which Operating or Ancillary funds may be committed or reserved for specific future purposes in accordance with institutional policy.

   This table also provides a Reconciliation of the Net Variation in Appropriations, as defined by the Guidelines, with the net change reported in the institution's audited financial statements. Finally, the table shows the fiscal year's opening and closing appropriated balances, as reported on the institution's audited financial statements.

An Increase in appropriated funds is caused by an appropriation of current funds for use in future years. A Decrease in appropriated funds is caused by expending funds appropriated during previous years.

The table groups appropriations of operating funds into the following five categories:

1. Provision for repairs, renovations and replacement of physical assets in future years.

2. Purchase order commitments representing funds set aside to pay for materials and services ordered but not received in the current year.

3. Budget appropriations carried forward for specific budgetary purposes in subsequent years. These can arise from commitments, to various budget centres, to allow the complete or partial carry-forward of budgeted funds where it is determined that it would be in the best interests of the university to defer a particular expenditure to the following year.

4. Funds set up for self-insurance to protect against uninsured losses, for example to cover the deductible amounts under fire and theft insurance policies.

5. Finally, an "Other" category is employed to report various types of appropriations which are not defined in the preceding categories. Examples include provisions for pension liabilities, library or instructional development.

The first two categories, as well as the final "Other" category, are also reported for ancillary enterprises.

SUMMARY INFORMATION FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,441,620	0	58,062	405,833	0	2,905,515	581,081	215,284	70,321	3,772,201	22,978
2. TOTAL EXPENSE (FROM TABLE 3)	2,410,120	0	55,157	399,957	0	2,865,234	551,273	141,772	256,184	3,814,463	0
3. NET REVENUE (EXPENSE)	31,500	0	2,905	5,876	0	40,281	29,808	73,512	-185,863	-42,262	22,978
4. NET RECONCILING ITEMS	-3,883	0	-1,727	1,226	0	-4,384	1,290	4,501	45,647	47,054	-117
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	27,617	0	1,178	7,102	0	35,897	31,098	78,013	-140,216	4,792	22,861
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-24,495	0	-704	-7,281	0	-32,480	13,420	-135,194	52,884	-101,370	101,370
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-14,733	14,856	0	-897	774	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-11,611	14,856	474	-1,076	774	3,417	44,518	-57,181	-87,332	-96,578	124,231
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-33,541	112,408	2,955	6,372	31,599	119,793	197,379	289,007	121,091	727,270	539,863
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-45,152	127,264	3,429	5,296	32,373	123,210	241,897	231,826	33,759	630,692	664,094

Note: In addition to the above revenue and expenses, $28,517 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

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TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,549,527	0	0	1,549,527	0	0	0	1,549,527	0
(II) EXTRA FORMULA	178,762	0	0	178,762	0	0	0	178,762	0
(III) OTHER MCU GRANTS	104,884	1,409	267	106,560	11,645	804	12,278	131,287	0
(B) OTHER ONTARIO GRANTS	13,575	7,481	201	21,257	107,800	11,476	5,788	146,321	0
TOTAL ONTARIO GRANTS	1,846,748	8,890	468	1,856,106	119,445	12,280	18,066	2,005,897	0
(C) FEDERAL	2,296	1,197	48	3,541	299,190	16,743	191	319,665	0
(D) MUNICIPAL	84	0	0	84	643	989	1,258	2,974	6
(E) OTHER	1,549	0	0	1,549	6,496	549	0	8,594	0
2. FEES (A) TUITION CREDIT	474,561	0	0	474,561	0	0	0	474,561	0
(B) TUITION NON-CREDIT	0	39,924	0	39,924	0	0	0	39,924	0
(C) MISCELLANEOUS	32,645	4,994	127,444	165,083	0	0	2,352	167,435	0
3. BORROWINGS	0	0	0	0	0	0	12,502	12,502	0
4. DONATIONS	8,905	288	751	9,944	15,392	92,686	14,905	132,927	19,192
5. NON-GOVT. GRANTS & CONTRACTS	3,318	638	85	4,041	126,408	12,310	775	143,534	992
6. SALES OF SERVICE AND PRODUCTS	0	0	268,259	268,259	0	0	0	268,259	0
7. INVESTMENT INCOME	44,530	661	2,756	47,947	9,227	69,833	18,580	145,587	2,294
8. MISCELLANEOUS	26,984	1,470	6,022	34,476	4,280	9,894	1,692	50,342	494
TOTAL	2,441,620	58,062	405,833	2,905,515	581,081	215,284	70,321	3,772,201	22,978

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EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	913,361	7,578	0	920,939	52,658	16,664	0	990,261
(B) OTHER INSTRUCTION & RESEARCH	102,861	6,530	0	109,391	97,009	6,150	0	212,550
(C) OTHER SALARIES AND WAGES	690,116	19,520	106,169	815,805	129,135	27,824	0	972,764
TOTAL SALARIES AND WAGES	1,706,338	33,628	106,169	1,846,135	278,802	50,638	0	2,175,575
2. EMPLOYEE BENEFITS	223,474	2,964	12,964	239,402	23,382	5,474	0	268,258
TOTAL SALARIES AND BENEFITS	1,929,812	36,592	119,133	2,085,537	302,184	56,112	0	2,443,833
3. LIBRARY ACQUISITIONS	51,025	31	0	51,056	2,699	1,650	214	55,619
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	83,525	1,519	11,798	96,842	70,139	11,221	4,918	183,120
5. OPERATIONAL SUPPLIES AND EXPENSES	126,884	10,636	35,000	172,520	108,175	27,016	721	308,432
6. COST OF GOODS SOLD	0	0	124,089	124,089	0	0	0	124,089
7. UTILITIES	67,905	538	21,395	89,838	2,848	346	0	93,032
8. MUNICIPAL TAXES	16,147	0	2,263	18,410	0	0	0	18,410
9. RENOVATIONS AND ALTERATIONS	15,216	37	13,267	28,520	1,646	525	65,402	96,093
10. EXTERNALLY CONTRACTED SERVICES	30,022	907	32,067	62,996	5,965	543	465	69,969
11. SCHOLARSHIPS, BURSARIES, ETC.	24,016	3	0	24,019	4,938	29,679	0	58,636
12. PRINCIPAL AND INTEREST REPAYMENTS	6,115	2	28,646	34,763	0	15	0	34,778
13. LAND AND SITE SERVICES	405	1	1,150	1,556	0	0	6,270	7,826
14. BUILDINGS	0	0	1,439	1,439	0	0	177,175	178,614
15. MISCELLANEOUS	70,192	4,256	7,655	82,103	46,237	12,622	977	141,939
16. INTERNAL COST ALLOCATIONS	-11,144	635	2,055	-8,454	6,442	2,043	42	73
TOTAL	2,410,120	55,157	399,957	2,865,234	551,273	141,772	256,184	3,814,463

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	851,157	62,204	913,361	0	0	0	0	0	0	913,361
(B) OTHER INSTRUCTION & RESEARCH	100,862	1,999	102,861	0	0	0	0	0	0	102,861
(C) OTHER SALARIES AND WAGES	217,619	29,002	246,621	87,446	48,338	48,664	120,393	114,965	23,689	690,116
TOTAL SALARIES AND WAGES	1,169,638	93,205	1,262,843	87,446	48,338	48,664	120,393	114,965	23,689	1,706,338
2. EMPLOYEE BENEFITS	148,392	13,110	161,502	12,612	6,468	5,632	17,230	16,751	3,279	223,474
TOTAL SALARIES AND BENEFITS	1,318,030	106,315	1,424,345	100,058	54,806	54,296	137,623	131,716	26,968	1,929,812
3. LIBRARY ACQUISITIONS	0	0	0	51,025	0	0	0	0	0	51,025
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	33,910	2,084	35,994	6,403	25,294	3,069	8,249	4,894	1,622	83,525
5. OPERATIONAL SUPPLIES AND EXPENSES	61,743	4,481	66,224	5,150	7,274	7,420	15,805	16,234	8,777	126,884
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	12,093	0	0	55,812	0	67,905
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	16,147	0	16,147
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	15,216	0	15,216
10. EXTERNALLY CONTRACTED SERVICES	2,972	713	3,685	604	327	561	1,668	21,871	1,306	30,022
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	24,016	0	0	0	24,016
12. PRINCIPAL AND INTEREST REPAYMENTS	1,705	17	1,722	0	1,212	464	1,784	0	933	6,115
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	405	0	405
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	26,801	1,408	28,209	752	2,627	4,487	11,677	7,985	14,455	70,192
16. INTERNAL COST ALLOCATIONS	-214	-897	-1,111	0	-347	-24	-8,320	0	-1,342	-11,144
TOTAL	1,444,947	114,121	1,559,068	163,992	103,286	94,289	166,486	270,280	52,719	2,410,120

CENTRAL COMPUTING AND COMMUNICATIONS COSTS

ACADEMIC COMPUTING	51,657
NON-ACADEMIC COMPUTING	31,271
COMMUNICATIONS	20,358
TOTAL	103,286

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	5,487	13,220	53,631	326	15,809	88,473	10,014	183	2,823	13,020
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	6,390	10,313	39,788	351	17,790	74,632	11,456	263	527	12,246
3. OTHER	989	0	0	0	26	1,015	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	86	2,907	13,843	-25	-1,955	14,856	-1,442	-80	2,296	774
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	10,403	11,915	55,036	3,315	31,739	112,408	21,324	260	10,015	31,599
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	10,489	14,822	68,879	3,290	29,784	127,264	19,882	180	12,311	32,373

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1986-87 to 1990-91

	1986-87	1987-88	1988-89	1989-90	1990-91
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	71.8%	69.4%	69.6%	66.3%	63.5%
Extra Formula	1.3	3.1	3.5	5.8	7.3
MCU Grants	3.6	4.4	3.5	3.5	4.3
Other	0.5	0.6	0.6	0.6	0.6
Total Ontario Grants	77.3	77.6	77.1	76.2	75.6
Federal	0.1	0.1	0.1	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.1	0.1	0.1	0.1	0.1
Fees					
Tuition Credit	18.2	18.1	18.5	18.9	19.4
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.3	1.2	1.2	1.2	1.3
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.4	0.4	0.4	0.4	0.4
Non-Government Grants & Contracts	0.1	0.1	0.1	0.1	0.1
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.6	1.5	1.7	1.9	1.8
Miscellaneous	0.9	0.9	0.9	1.0	1.1
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	67.2%	68.1	67.0	67.3	66.0%
Other (including non-credit)	1.5	1.5	1.5	1.6	1.6
Ancillary Enterprises	10.2	10.6	10.7	10.8	11.0
Sponsored Research	14.1	14.3	15.3	14.6	15.7
Trust and Endowment	6.1	5.4	5.5	5.7	5.8
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.3%	96.9%	93.3%	96.1%	98.1%
Capital	3.7	3.1	6.7	3.9	1.9
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES AND COLLEGES (ON A CONSOLIDATED BASIS)

1986-87 to 1990-91

	1986-87	1987-88	1988-89	1989-90	1990-91
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.5%	38.8%	39.0%	38.6%	37.9%
Other Instruction and Research	3.8	3.9	4.0	4.2	4.3
Other Salaries and Wages	28.1	28.3	28.6	28.8	28.6
Total Salaries and Wages	70.4	70.9	71.6	71.5	70.8
Employee Benefits	8.8	8.2	8.1	8.0	9.3
Total Salaries and Benefits	79.2	79.1	79.7	79.5	80.1
Library Acquisitions	2.2	2.2	2.2	2.2	2.1
Equipment and Furniture, Purchase Rental and Maintenance	5.0	4.6	3.8	3.8	3.5
Operational Supplies and Expenses	4.9	5.0	5.2	5.3	5.3
Utilities	3.2	3.1	3.0	3.0	2.8
Municipal Taxes	0.6	0.8	0.8	0.7	0.7
Renovations, Alterations and Major Repairs	0.6	0.6	0.7	0.7	0.6
Externally Contracted Services	1.1	1.2	1.2	1.2	1.2
Scholarships, Bursaries, etc.	0.9	0.9	0.9	1.0	1.0
Principal and Interest Repayments	0.1	0.1	0.1	0.1	0.3
Miscellaneous	2.6	2.8	2.9	3.0	2.9
Internal Cost Allocations	-0.4	-0.5	-0.6	-0.5	-0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	64.7%	64.8%	64.9%	64.7%	64.7%
Library	7.3	7.1	7.0	6.9	6.8
Academic Central Computing	2.4	2.4	2.2	2.2	2.1
Total Instruction, Library, Ac. Cent. Comp	74.4	74.3	74.1	73.9	73.6
Non-Academic Central Computing	1.4	1.3	1.3	1.3	1.3
Communications	0.0	0.0	0.0	0.0	0.8
Student Services	3.4	3.4	3.4	3.7	3.9
Administration	6.6	6.6	6.8	6.8	6.9
Physical Plant	12.6	12.5	12.3	12.2	11.2
Other	1.6	1.8	2.1	2.2	2.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	70.3%	69.7%	68.5%	68.2%	67.7%
Other (including non-credit)	1.5	1.5	1.6	1.7	1.6
Ancillary Enterprises	10.4	10.6	10.5	10.9	11.2
Sponsored Research	14.4	14.7	15.7	15.3	15.5
Trust and Endowment	3.5	3.6	3.6	4.0	4.0
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	95.4%	96.2%	95.8%	94.6%	93.3%
Capital	4.6	3.8	4.2	5.4	6.7
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

ENROLMENT AND BASIC INCOME UNITS (BIU's) IN 1990-91[1]
(NOT TO BE RELATED TO FORMULA GRANTS)

	ENROLMENT			BIU's		
	UNDERGRADUATE FFTEs	GRADUATE[2] FTEs	TOTAL	UNDERGRADUATE[3]	GRADUATE[4]	TOTAL
BROCK	7,132.7	500.1	7,632.8	10,649.8	867.0	11,516.8
CARLETON	14,151.3	1,536.2	15,687.5	18,279.3	5,228.8	23,508.2
GUELPH	11,989.6	1,133.6	13,123.2	20,256.9	4,737.6	24,994.5
LAKEHEAD	5,003.8	194.4	5,198.2	6,973.4	571.2	7,544.6
LAURENTIAN	6,390.7	90.7	6,481.4	9,333.3	298.1	9,631.4
ALGOMA	463.2	0.0	463.2	495.4	0.0	495.4
NIPISSING	1,232.7	0.0	1,232.7	1,907.7	0.0	1,907.7
HEARST	122.9	0.0	122.9	131.2	0.0	131.2
McMASTER	12,628.8	1,561.3	14,190.1	20,002.0	6,331.8	26,333.9
OCA	1,765.4	0.0	1,765.4	2,383.6	0.0	2,383.6
OISE	70.1	1,582.5	1,652.6	118.2	4,946.1	5,064.3
OTTAWA	16,609.3	2,335.1	18,944.4	25,710.2	7,164.8	32,874.9
QUEEN'S	13,104.0	1,902.3	15,006.3	22,158.2	7,472.0	29,630.2
RYERSON	12,251.1	0.0	12,251.1	17,398.2	0.0	17,398.2
TORONTO	38,739.5	5,097.8	43,837.3	65,342.4	20,284.4	85,626.8
TRENT	4,481.6	45.1	4,526.7	6,077.9	151.1	6,229.1
WATERLOO	16,085.8	1,519.1	17,604.9	24,961.0	6,677.5	31,638.5
WESTERN	22,569.2	2,132.8	24,702.0	33,075.2	7,486.6	40,561.7
WILFRID LAURIER	6,502.5	473.2	6,975.7	8,816.5	1,406.0	10,222.5
WINDSOR	11,228.3	637.6	11,865.9	15,174.7	2,179.6	17,354.3
YORK	27,961.0	2,090.2	30,051.2	41,208.9	7,445.9	48,654.8
DOMINICAIN	40.5	28.5	69.0	40.5	23.6	64.0
TOTAL	230,524.0	22,860.5	253,384.5	350,494.5	83,272.1	433,766.5

Notes:
1. Including enrolment and BIU's in affiliated and federated institutions.
2. Including summer session.
3. Including imputing adjustments.
4. Including minimum/maximum adjustments.

Source: Ontario Ministry of Colleges and Universities' UAR Financial Report.
Details on Formula Grants are found in Ontario Operating Formula Manual.

SUMMARY INFORMATION FOR UNIVERSITIES

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,388,117	0	57,863	382,423	0	2,828,403	580,158	203,232	68,209	3,680,002	20,094
2. TOTAL EXPENSE (FROM TABLE 3)	2,348,260	0	54,825	377,233	0	2,780,318	550,363	137,455	250,418	3,718,554	0
3. NET REVENUE (EXPENSE)	39,857	0	3,038	5,190	0	48,085	29,795	65,777	-182,209	-38,552	20,094
4. NET RECONCILING ITEMS	-6,376	0	-1,725	2,586	0	-5,515	1,290	6,207	45,776	47,758	-6
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	33,481	0	1,313	7,776	0	42,570	31,085	71,984	-136,433	9,206	20,088
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-29,048	0	-816	-8,375	0	-38,239	13,367	-130,789	54,142	-101,519	101,519
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-14,232	14,355	0	-897	774	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-9,799	14,355	497	-1,496	774	4,331	44,452	-58,805	-82,291	-92,313	121,607
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-39,630	111,198	3,180	4,449	31,599	110,796	197,058	251,924	118,682	678,460	480,116
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-49,429	125,553	3,677	2,953	32,373	115,127	241,510	193,119	36,391	586,147	601,723

Note: In addition to the above revenue and expenses, $28,517 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	1,526,793	0	0	1,526,793	0	0	0	1,526,793	0
(II) EXTRA FORMULA	174,856	0	0	174,856	0	0	0	174,856	0
(III) OTHER MCU GRANTS	103,457	1,409	267	105,133	11,645	804	12,278	129,860	0
(B) OTHER ONTARIO GRANTS	13,575	7,481	158	21,214	107,800	11,474	5,788	146,276	0
TOTAL ONTARIO GRANTS	1,818,681	8,890	425	1,827,996	119,445	12,278	18,066	1,977,785	0
(C) FEDERAL	2,237	1,197	37	3,471	298,480	16,586	191	318,728	0
(D) MUNICIPAL	84	0	0	84	643	989	1,258	2,974	6
(E) OTHER	1,009	0	0	1,009	6,496	549	0	8,054	0
2. FEES (A) TUITION CREDIT	462,629	0	0	462,629	0	0	0	462,629	0
(B) TUITION NON-CREDIT	0	39,822	0	39,822	0	0	0	39,822	0
(C) MISCELLANEOUS	32,465	4,994	112,422	149,881	0	0	2,352	152,233	0
3. BORROWINGS	0	0	0	0	0	0	12,502	12,502	0
4. DONATIONS	1,635	288	20	1,943	15,192	88,657	14,079	119,871	16,822
5. NON-GOVT. GRANTS & CONTRACTS	480	603	85	1,168	126,400	12,210	108	139,886	992
6. SALES OF SERVICE AND PRODUCTS	0	0	260,843	260,843	0	0	0	260,843	0
7. INVESTMENT INCOME	41,048	661	2,610	44,319	9,222	64,089	17,977	135,607	2,116
8. MISCELLANEOUS	27,849	1,408	5,981	35,238	4,280	7,874	1,676	49,068	158
TOTAL	2,388,117	57,863	382,423	2,828,403	580,158	203,232	68,209	3,680,002	20,094

PERCENTAGE OF OPERATING REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED 30 APRIL 1991

TABLE 2A
OPERATING REVENUE ANALYSIS

SOURCE OF REVENUE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	McMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. GOVERNMENT GRANTS AND CONTRACTS																						
(A) ONTARIO MCU																						
(I) FORMULA	56.5	57.6	66.1	57.1	43.8	42.0	42.6	36.0	66.3	66.2	65.4	59.9	67.9	66.7	70.2	52.5	68.3	67.6	61.1	64.4	56.7	63.9
(II) EXTRA FORMULA	13.4	10.1	3.3	14.2	28.0	31.7	26.0	25.9	4.8	3.0	6.3	14.8	8.3	2.9	3.5	16.5	2.0	2.5	9.5	4.7	11.3	7.3
(III) OTHER MCU GRANTS	3.0	3.7	4.3	4.3	6.6	3.3	3.7	25.4	4.5	1.7	2.6	4.8	4.8	2.8	5.3	3.4	4.7	4.1	2.8	3.2	3.6	4.3
(B) OTHER ONTARIO GRANTS	0.0	0.0	3.8	0.0	0.4	0.0	0.0	0.0	0.0	0.1	15.2	0.5	0.0	0.0	0.1	0.0	0.0	0.6	0.0	0.1	0.1	0.6
TOTAL ONTARIO GRANTS	73.0	71.5	77.6	75.5	78.7	77.0	72.3	87.2	75.5	71.1	89.5	80.1	81.0	72.4	79.1	72.5	75.0	74.8	73.4	72.4	71.6	76.2
(C) FEDERAL	0.0	0.7	0.0	0.3	0.0	1.1	0.6	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.3	0.0	0.0	0.2	0.1
(D) MUNICIPAL	0.0	0.0	0.0	0.0	0.0	0.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(E) OTHER	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.3	0.0
2. FEES (A) TUITION CREDIT	23.3	22.5	17.5	20.7	17.7	19.8	18.4	11.0	16.4	21.6	8.6	16.3	16.9	24.4	17.2	23.6	21.3	17.7	23.2	23.7	24.2	19.4
(B) TUITION NON-CREDIT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
(C) MISCELLANEOUS	1.4	2.4	0.9	1.0	1.0	0.3	0.0	0.5	1.0	2.2	0.0	1.0	0.9	2.5	1.3	2.3	0.8	1.9	1.2	1.6	1.6	1.4
3. BORROWINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. DONATIONS	0.0	0.2	0.0	0.2	0.1	0.0	0.6	0.0	0.0	1.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.3	0.1
5. NON-GOVT. GRANTS & CONTRACTS	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
6. SALES OF SERVICE AND PRODUCTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. INVESTMENT INCOME	1.5	1.6	2.6	2.2	1.5	0.0	5.9	0.2	2.2	2.3	1.8	1.7	0.1	0.3	2.2	0.9	2.1	1.5	1.8	2.1	1.4	1.7
8. MISCELLANEOUS	0.9	1.2	1.5	0.1	0.9	1.1	2.2	1.2	5.0	0.9	0.1	0.9	1.1	0.4	0.1	0.7	0.7	3.5	0.4	0.3	0.4	1.2
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE & ADDITIONS BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1991

TYPE OF FUND / INSTITUTION	NON-CAPITAL						TOTAL EXPENDABLE FUNDS		
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	82.8	0.0	11.5	3.3	2.4	100.0	98.4	1.6	100.0
CARLETON	72.1	0.5	11.4	10.5	5.5	100.0	96.7	3.3	100.0
GUELPH	52.7	2.7	15.5	24.8	4.3	100.0	99.9	0.1	100.0
LAKEHEAD	77.8	0.9	12.1	7.8	1.3	100.0	92.3	7.7	100.0
LAURENTIAN	79.1	0.1	8.2	7.1	5.4	100.0	99.4	0.6	100.0
ALGOMA	94.2	0.0	5.7	0.0	0.1	100.0	100.0	0.0	100.0
NIPISSING	95.3	2.3	0.0	2.2	0.2	100.0	99.5	0.5	100.0
HEARST	97.2	0.0	2.8	0.0	0.0	100.0	96.5	3.5	100.0
McMASTER	53.1	0.4	7.3	28.2	11.1	100.0	98.9	1.1	100.0
ONTARIO COLLEGE OF ART	95.8	0.0	3.0	0.0	1.2	100.0	99.5	0.5	100.0
OISE	78.8	1.1	10.0	9.8	0.3	100.0	100.0	0.0	100.0
OTTAWA	72.2	0.1	4.0	20.1	3.6	100.0	98.1	1.9	100.0
QUEEN'S	56.9	0.4	9.7	21.7	11.4	100.0	97.3	2.7	100.0
RYERSON	81.2	2.3	8.7	5.6	2.2	100.0	98.6	1.4	100.0
TORONTO	61.6	3.7	8.8	18.9	7.1	100.0	98.9	1.1	100.0
TRENT	68.5	0.2	20.6	5.6	5.1	100.0	93.5	6.5	100.0
WATERLOO	63.9	0.0	14.9	18.5	2.7	100.0	98.9	1.1	100.0
WESTERN	61.2	3.0	15.3	13.4	7.1	100.0	97.4	2.6	100.0
WILFRID LAURIER	79.9	0.0	13.7	2.9	3.5	100.0	91.9	8.1	100.0
WINDSOR	79.5	0.0	12.0	6.8	1.8	100.0	98.0	2.0	100.0
YORK	79.3	1.3	9.9	7.6	1.9	100.0	98.4	1.6	100.0
AVERAGE ALL INSTITUTIONS	66.1	1.6	10.6	16.1	5.6	100.0	98.1	1.9	100.0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TOTAL FOR UNIVERSITIES

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	888,100	7,578	0	895,678	52,611	16,650	0	964,939
(B) OTHER INSTRUCTION & RESEARCH	101,767	6,422	0	108,189	96,835	6,147	0	211,171
(C) OTHER SALARIES AND WAGES	674,971	19,479	98,551	793,001	128,862	27,681	0	949,544
TOTAL SALARIES AND WAGES	1,664,838	33,479	98,551	1,796,868	278,308	50,478	0	2,125,654
2. EMPLOYEE BENEFITS	217,815	2,960	12,069	232,844	23,374	5,467	0	261,685
TOTAL SALARIES AND BENEFITS	1,882,653	36,439	110,620	2,029,712	301,682	55,945	0	2,387,339
3. LIBRARY ACQUISITIONS	49,600	31	0	49,631	2,678	1,642	214	54,165
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	81,727	1,515	10,938	94,180	70,105	11,131	4,918	180,334
5. OPERATIONAL SUPPLIES AND EXPENSES	124,084	10,582	33,164	167,830	108,062	26,909	572	303,373
6. COST OF GOODS SOLD	0	0	121,466	121,466	0	0	0	121,466
7. UTILITIES	66,643	538	19,785	86,966	2,848	346	0	90,160
8. MUNICIPAL TAXES	15,832	0	2,260	18,092	0	0	0	18,092
9. RENOVATIONS AND ALTERATIONS	15,470	37	12,601	28,108	1,646	234	63,724	93,712
10. EXTERNALLY CONTRACTED SERVICES	28,151	907	27,149	56,207	5,965	527	337	63,036
11. SCHOLARSHIPS, BURSARIES, ETC.	22,415	3	0	22,418	4,938	27,657	0	55,013
12. PRINCIPAL AND INTEREST REPAYMENTS	5,528	2	27,686	33,216	0	0	0	33,216
13. LAND AND SITE SERVICES	355	1	1,131	1,487	0	0	6,270	7,757
14. BUILDINGS	0	0	1,439	1,439	0	0	173,603	175,042
15. MISCELLANEOUS	66,741	4,135	7,217	78,093	45,997	11,021	738	135,849
16. INTERNAL COST ALLOCATIONS	-10,939	635	1,777	-8,527	6,442	2,043	42	0
TOTAL	2,348,260	54,825	377,233	2,780,318	550,363	137,455	250,418	3,718,554

PERCENTAGE ANALYSIS OF EXPENSES BY TYPE OF FUND BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1991

TYPE OF FUND	NON-CAPITAL						TOTAL FUNDS		
INSTITUTION	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTER-PRISES (3)	SPONSORED RESEARCH (4)	TRUST AND ENDOWMENT (5)	TOTAL NON-CAPITAL (6)	TOTAL NON-CAPITAL (7)	TOTAL CAPITAL (8)	TOTAL ALL FUNDS (9)
BROCK	83.5	0.0	11.9	3.0	1.7	100.0	84.9	15.1	100.0
CARLETON	75.0	0.8	12.6	10.8	0.8	100.0	92.4	7.6	100.0
GUELPH	54.9	2.7	14.8	25.1	2.4	100.0	90.2	9.8	100.0
LAKEHEAD	77.7	0.9	12.3	7.6	1.6	100.0	86.3	13.7	100.0
LAURENTIAN	82.2	0.1	8.5	5.8	3.4	100.0	95.4	4.6	100.0
ALGOMA	93.9	0.0	6.1	0.0	0.0	100.0	84.1	15.9	100.0
NIPISSING	95.0	2.7	1.2	1.0	0.1	100.0	76.7	23.3	100.0
HEARST	97.8	0.0	2.2	0.0	0.0	100.0	74.2	25.8	100.0
McMASTER	54.8	0.4	7.4	27.1	10.3	100.0	94.6	5.4	100.0
ONTARIO COLLEGE OF ART	96.9	0.0	2.2	0.0	0.9	100.0	95.7	4.3	100.0
OISE	80.8	1.1	8.0	10.0	0.2	100.0	100.0	0.0	100.0
OTTAWA	73.5	0.1	4.4	17.9	4.1	100.0	98.1	1.9	100.0
QUEEN'S	58.4	0.4	8.5	20.3	12.3	100.0	94.5	5.5	100.0
RYERSON	83.0	1.8	8.3	5.2	1.6	100.0	83.1	16.9	100.0
TORONTO	63.4	3.7	9.2	18.8	4.9	100.0	96.0	4.0	100.0
TRENT	69.7	0.1	21.1	4.5	4.6	100.0	84.1	15.9	100.0
WATERLOO	64.5	0.0	15.0	19.5	0.9	100.0	99.1	0.9	100.0
WESTERN	63.3	2.9	15.9	15.8	2.1	100.0	91.6	8.4	100.0
WILFRID LAURIER	80.4	0.0	13.9	2.7	2.9	100.0	90.8	9.2	100.0
WINDSOR	79.3	0.0	12.2	6.6	1.9	100.0	90.9	9.1	100.0
YORK	79.8	1.3	11.3	6.9	0.6	100.0	92.5	7.5	100.0
AVERAGE ALL INSTITUTIONS	67.7	1.6	10.9	15.9	4.0	100.0	93.3	6.7	100.0

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ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: TOTAL FOR UNIVERSITIES

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	825,896	62,204	888,100	0	0	0	0	0	0	888,100
(B) OTHER INSTRUCTION & RESEARCH	99,768	1,999	101,767	0	0	0	0	0	0	101,767
(C) OTHER SALARIES AND WAGES	216,805	29,002	245,807	85,150	48,312	47,927	113,326	111,189	23,260	674,971
TOTAL SALARIES AND WAGES	1,142,469	93,205	1,235,674	85,150	48,312	47,927	113,326	111,189	23,260	1,664,838
2. EMPLOYEE BENEFITS	144,732	13,110	157,842	12,175	6,464	5,532	16,294	16,267	3,241	217,815
TOTAL SALARIES AND BENEFITS	1,287,201	106,315	1,393,516	97,325	54,776	53,459	129,620	127,456	26,501	1,882,653
3. LIBRARY ACQUISITIONS	0	0	0	49,600	0	0	0	0	0	49,600
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	33,437	2,084	35,521	6,155	25,266	3,037	5,561	4,633	1,554	81,727
5. OPERATIONAL SUPPLIES AND EXPENSES	61,112	4,481	65,593	4,958	7,263	7,337	14,879	15,503	8,551	124,084
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	11,581	0	0	55,062	0	66,643
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	15,832	0	15,832
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	15,470	0	15,470
10. EXTERNALLY CONTRACTED SERVICES	2,498	713	3,211	593	327	484	1,600	20,682	1,254	28,151
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	22,415	0	0	0	22,415
12. PRINCIPAL AND INTEREST REPAYMENTS	1,705	17	1,722	0	1,212	464	1,265	0	865	5,528
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	355	0	355
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	26,023	1,408	27,431	723	2,627	4,339	10,736	7,289	13,598	66,741
16. INTERNAL COST ALLOCATIONS	-254	-897	-1,151	0	-347	3	-8,102	0	-1,342	-10,939
TOTAL	1,411,722	114,121	1,525,843	159,354	102,705	91,538	155,559	262,282	50,979	2,348,260

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	51,640
NON-ACADEMIC COMPUTING	31,269
COMMUNICATIONS	19,796
TOTAL	102,705

PERCENTAGE OF OPERATING EXPENSES BY OBJECT OF EXPENSE BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1991

OBJECT OF EXPENSE	BROC (1)	CARL (2)	GUEL (3)	LAKE (4)	LAUR (5)	ALGO (6)	NIPI (7)	HEAR (8)	McMA (9)	OCA (10)	OISE (11)	OTTA (12)	QUEE (13)	RYER (14)	TOR (15)	TRNT (16)	WAT (17)	WEST (18)	WLU (19)	WIND (20)	YORK (21)	TOTAL (22)
1. SALARIES AND WAGES																						
(A) ACADEMIC RANKS	41.6	37.0	34.7	38.4	42.2	42.3	41.2	36.6	35.7	45.2	36.7	37.5	40.7	43.7	36.8	41.3	35.6	38.1	39.2	37.7	37.5	37.8
(B) OTHER INSTRUCTION & RESEARCH	3.9	5.3	3.2	7.1	1.6	0.0	8.2	0.5	4.6	5.3	9.1	4.8	3.7	0.0	5.8	6.4	4.5	2.8	3.7	6.5	3.3	4.3
(C) OTHER SALARIES AND WAGES	25.3	26.4	31.1	27.4	23.8	29.2	11.5	22.3	28.6	20.8	24.3	26.2	29.6	27.6	30.8	25.1	30.6	28.4	26.9	27.0	31.2	28.7
TOTAL SALARIES AND WAGES	70.8	68.7	69.0	72.9	67.6	71.5	60.9	59.4	68.9	71.3	70.1	68.4	74.0	71.4	73.4	72.8	70.8	69.3	69.8	71.1	72.0	70.9
2. EMPLOYEE BENEFITS	8.9	10.6	7.7	9.8	9.8	10.2	8.0	8.5	9.9	8.2	9.1	10.4	9.2	11.6	6.1	10.3	9.2	11.8	9.5	10.9	10.1	9.3
TOTAL SALARIES AND BENEFITS	79.7	79.3	76.6	82.6	77.3	81.7	69.0	67.9	78.8	79.5	79.2	78.8	83.2	83.0	79.5	83.2	80.0	81.2	79.3	82.0	82.0	80.2
3. LIBRARY ACQUISITIONS	2.1	2.3	1.8	2.3	2.2	2.2	2.1	2.8	3.1	0.5	0.9	1.8	2.9	0.7	2.1	1.8	2.5	2.4	2.5	2.0	1.6	2.1
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3.6	3.5	5.8	1.8	4.4	1.3	2.5	4.7	2.7	0.5	2.2	4.1	2.9	2.5	3.3	2.1	3.3	3.7	3.4	5.0	3.3	3.5
5. OPERATIONAL SUPPLIES & EXPENSES	7.4	5.1	6.8	4.4	5.3	2.9	10.6	5.0	8.3	6.9	1.9	4.5	5.4	2.9	5.9	4.2	6.3	4.9	7.5	2.9	3.2	5.3
6. COST OF GOODS SOLD	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7. UTILITIES	3.4	3.2	1.4	3.3	2.7	2.3	0.7	1.2	2.9	2.4	1.3	2.8	2.8	3.0	3.7	2.3	2.9	2.0	1.8	2.4	3.1	2.8
8. MUNICIPAL TAXES	0.7	0.9	0.6	0.7	0.6	0.4	0.6	0.2	0.6	0.6	0.2	0.6	0.8	0.7	0.6	0.8	0.8	0.7	0.8	0.8	0.6	0.7
9. RENOVATIONS AND ALTERATIONS	0.9	0.5	1.1	0.5	0.6	1.2	0.1	2.6	0.0	0.3	0.4	2.0	0.0	0.3	1.0	0.2	0.6	0.0	0.4	0.7	0.5	0.7
10. EXTERNALLY CONTRACTED SERVICES	0.4	1.3	1.3	0.2	2.0	0.1	8.4	0.0	1.7	2.1	9.6	2.1	0.1	3.8	0.8	0.8	0.3	1.2	0.4	0.3	0.4	1.2
11. SCHOLARSHIPS, BURSARIES, ETC.	0.0	1.8	0.1	0.0	0.0	0.4	0.9	0.0	0.0	0.0	2.2	0.7	0.0	0.1	1.9	0.6	0.9	1.6	1.0	0.8	1.1	1.0
12. PRINCIPAL & INTEREST REPAYMENTS	0.0	0.0	1.1	0.0	0.0	3.7	0.0	0.0	0.0	0.0	0.0	0.2	0.0	1.3	0.0	0.0	0.0	0.7	0.2	0.0	0.2	0.2
13. LAND AND SITE SERVICES	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14. BUILDINGS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15. MISCELLANEOUS	1.6	2.2	3.4	4.8	4.7	3.9	5.2	15.6	1.8	7.1	3.3	3.9	3.2	2.0	1.5	4.0	2.5	2.9	2.9	3.6	3.9	2.8
16. INTERNAL COST ALLOCATIONS	0.0	-0.1	0.0	-0.6	-0.3	0.0	0.0	0.0	0.0	0.0	-1.3	-1.5	-1.2	0.0	-0.4	0.0	0.0	-1.2	-0.3	-0.4	0.0	-0.5
TOTAL	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

PERCENTAGE OF OPERATING EXPENSES BY FUNCTIONAL AREA BY INSTITUTION
FOR THE FISCAL YEAR ENDED 30 APRIL 1991

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH											
INSTITUTION	ALL EXCL. MED. (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	ACADEMIC CENTRAL COMPUTING (5)	ACAD. SUB-TOTAL (6)	NON-ACADEMIC CENTRAL COMPUTING (7)	STUDENT SERVICES (8)	ADMIN. (9)	PHYSICAL PLANT (10)	OTHER (11)	TOTAL (12)
BROCK	64.7	0.0	64.7	6.1	1.6	72.4	1.6	2.2	8.0	12.6	2.3	100.0
CARLETON	63.4	0.0	63.4	8.2	2.0	73.6	1.4	4.5	6.9	11.6	1.4	100.0
GUELPH	62.9	0.0	62.9	5.3	1.9	70.1	1.0	4.4	8.8	11.6	2.9	100.0
LAKEHEAD	65.8	0.0	65.8	6.0	1.4	73.2	1.1	3.6	7.2	12.7	2.0	100.0
LAURENTIAN	66.4	0.0	66.4	6.1	1.8	74.3	1.5	2.0	8.5	10.9	2.4	100.0
ALGOMA	49.4	0.0	49.4	11.4	2.7	63.5	1.8	5.3	18.2	10.4	0.4	100.0
NIPISSING	64.1	0.0	64.1	4.3	0.8	69.1	0.8	6.3	15.7	7.5	0.0	100.0
HEARST	64.9	0.0	64.9	7.9	0.0	72.8	0.0	0.0	22.1	3.9	0.0	100.0
McMASTER	55.5	10.4	66.0	8.2	2.1	76.2	1.5	2.9	4.9	11.3	2.6	100.0
ONTARIO COLLEGE OF ART	65.2	0.0	65.2	4.0	0.0	69.2	0.0	1.6	13.9	11.2	3.9	100.0
OISE	63.2	0.0	63.2	6.6	1.8	71.6	0.6	2.3	13.1	11.3	0.6	100.0
OTTAWA	58.3	8.4	66.7	6.3	2.2	75.2	2.3	2.8	5.0	11.6	2.5	100.0
QUEEN'S	55.7	9.8	65.5	8.4	1.8	75.8	1.6	3.8	4.2	10.8	3.6	100.0
RYERSON	62.8	0.0	62.8	4.0	2.0	68.7	1.2	2.5	9.7	11.2	3.4	100.0
TORONTO	55.4	10.6	66.0	7.4	2.0	75.3	0.7	4.1	5.3	12.1	1.6	100.0
TRENT	62.8	0.0	62.8	8.3	1.5	72.6	1.7	3.7	8.9	8.6	3.6	100.0
WATERLOO	63.5	0.0	63.5	6.4	2.6	72.5	1.5	4.8	7.7	12.2	0.6	100.0
WESTERN	56.8	9.3	66.1	7.4	2.6	76.2	1.7	5.7	5.1	8.5	2.1	100.0
WILFRID LAURIER	64.7	0.0	64.7	6.3	1.9	72.9	1.9	5.1	7.8	9.2	2.9	100.0
WINDSOR	63.1	0.0	63.1	7.0	3.1	73.2	1.1	4.4	6.0	12.9	1.9	100.0
YORK	65.2	0.0	65.2	5.6	3.0	73.8	1.3	3.5	7.5	10.3	2.4	100.0
AVERAGE ALL INSTITUTIONS	60.1	4.9	65.0	6.8	2.2	74.0	1.3	3.9	6.6	11.2	2.2	100.0

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TOTAL FOR UNIVERSITIES

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	5,487	13,220	53,574	326	15,793	88,400	10,014	183	2,823	13,020
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	5,975	10,313	39,788	351	17,618	74,045	11,456	263	527	12,246
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-488	2,907	13,786	-25	-1,825	14,355	-1,442	-80	2,296	774
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	9,870	11,915	55,036	3,315	31,062	111,198	21,324	260	10,015	31,599
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	9,382	14,822	68,822	3,290	29,237	125,553	19,882	180	12,311	32,373

TABLE 6

PERCENTAGE ANALYSIS OF REVENUES BY SOURCE AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1986-87 to 1990-91

	1986-87	1987-88	1988-89	1989-90	1990-91
I OPERATING REVENUE BY SOURCE OF REVENUE					
Government Grants and Contracts					
Ontario					
Formula	72.5%	70.1%	70.2%	67.0%	63.9%
Extra Formula	1.2	3.1	3.4	5.8	7.3
MCU Grants	3.7	4.5	3.5	3.6	4.3
Other	0.5	0.6	0.6	0.6	0.6
Total Ontario Grants	77.9	78.3	77.7	76.9	76.2
Federal	0.1	0.0	0.1	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Credit	18.1	18.1	18.4	18.8	19.4
Tuition Non-Credit	0.0	0.0	0.0	0.0	0.0
Miscellaneous	1.3	1.2	1.3	1.3	1.4
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations	0.1	0.1	0.1	0.1	0.1
Non-Government Grants & Contracts	0.0	0.0	0.0	0.0	0.0
Sales of Service & Products	0.0	0.0	0.0	0.0	0.0
Investment Income	1.3	1.3	1.5	1.8	1.7
Miscellaneous	1.0	1.0	0.9	1.0	1.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II TOTAL REVENUE BY TYPE OF FUND					
Non-Capital					
Operating	68.0%	68.3%	67.1%	67.4%	66.1%
Other (including non-credit)	1.5	1.6	1.5	1.6	1.6
Ancillary Enterprises	9.8	10.2	10.3	10.4	10.6
Sponsored Research	14.6	14.6	15.7	14.9	16.1
Trust and Endowment	6.1	5.3	5.4	5.6	5.6
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	96.2%	96.9%	93.2%	96.0%	98.1%
Capital	3.8	3.1	6.8	4.0	1.9
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 7

PERCENTAGE ANALYSIS OF EXPENSES

BY OBJECT OF EXPENSE, BY FUNCTIONAL AREA AND BY TYPE OF FUND

TOTAL FOR ALL UNIVERSITIES

1986-87 to 1990-91

	1986-87	1987-88	1988-89	1989-90	1990-91
I OPERATING EXPENSES BY OBJECT OF EXPENSE					
Salaries and Wages					
Academic Ranks	38.4%	38.7%	38.9%	38.5%	37.8%
Other Instruction and Research	3.9	3.9	4.1	4.3	4.3
Other Salaries and Wages	28.1	28.4	28.6	28.9	28.7
Total Salaries and Wages	70.5	71.0	71.6	71.6	70.9
Employee Benefits	8.8	8.2	8.2	8.0	9.3
Total Salaries and Benefits	79.3	79.3	79.8	79.6	80.2
Library Acquisitions	2.2	2.2	2.3	2.2	2.1
Equipment and Furniture, Purchase Rental and Maintenance	5.2	4.6	3.9	3.9	3.5
Operational Supplies and Expenses	4.9	5.0	5.2	5.3	5.3
Utilities	3.2	3.1	3.0	3.1	2.8
Municipal Taxes	0.6	0.8	0.8	0.7	0.7
Renovations, Alterations and Major Repairs	0.6	0.6	0.6	0.7	0.7
Externally Contracted Services	1.1	1.2	1.2	1.2	1.2
Scholarships, Bursaries, etc.	0.8	0.9	0.9	0.9	1.0
Principal and Interest Repayments	0.0	0.0	0.1	0.1	0.2
Miscellaneous	2.5	2.7	2.9	2.9	2.8
Internal Cost Allocations	-0.4	-0.5	-0.6	-0.5	-0.5
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
II OPERATING EXPENSES BY FUNCTIONAL AREA					
Instruction and Research	65.0%	65.2%	65.2%	65.0%	65.0%
Library	7.3	7.1	6.9	6.9	6.8
Academic Central Computing	2.5	2.4	2.3	2.3	2.2
Total Instruction, Library, Ac. Cent. Comp	74.8	74.7	74.4	74.2	74.0
Non-Academic Central Computing	1.4	1.4	1.4	1.3	1.3
Communications	0.0	0.0	0.0	0.0	0.8
Student Services	3.4	3.4	3.4	3.6	3.9
Administration	6.3	6.3	6.5	6.5	6.6
Physical Plant	12.5	12.4	12.3	12.1	11.2
Other	1.6	1.8	2.1	2.2	2.2
TOTAL	100.0%	100.0%	100.0%	100.0%	100.0%
III TOTAL EXPENSES BY TYPE OF FUND					
Non-Capital					
Operating	70.3%	69.7%	68.4%	68.2%	67.7%
Other (including non-credit)	1.5	1.5	1.6	1.7	1.6
Ancillary Enterprises	10.0	10.2	10.4	10.5	10.9
Sponsored Research	14.8	15.1	16.1	15.7	15.9
Trust and Endowment	3.4	3.6	3.6	4.0	4.0
Total Non-Capital	100.0%	100.0%	100.0%	100.0%	100.0%
Total Funds					
Non-Capital	95.3%	96.2%	95.5%	94.5%	93.3
Capital	4.7	3.8	4.5	5.5	6.7
Total All Funds	100.0%	100.0%	100.0%	100.0%	100.0%

TABLE 8

TREATMENT AND REHABILITATION FUNDS FOR THE FISCAL YEAR ENDED 30 APRIL 1991 (IN THOUSANDS OF DOLLARS)

REVENUE	OPERATING	TOTAL
McMaster University	3,388	3,388
University of Ottawa	3,810	3,810
Queen's University	2,836	2,836
University of Toronto	14,105	14,105
University of Western Ontario	4,378	4,378
Total	28,517	28,517

EXPENSE	OPERATING INSTRUCTION AND RESEARCH		
Salaries and Wages (a) Academic Ranks	ALL EXCL. MEDICINE	MEDICINE	TOTAL
McMaster University		3,388	3,388
University of Ottawa		3,810	3,810
Queen's University		2,836	2,836
University of Toronto	302	13,803	14,105
University of Western Ontario	104	4,274	4,378
Total	406	28,111	28,517

Note: Treatment and Rehabilitation (T. & R.) Funds provided by the Ontario Ministry of Health are shown in these reports at the net cost to the university; i.e. recoveries are deducted before expenses are entered on these reports. Table 8 on this page reports the amount of these T. & R. funds flowed through the teaching hospitals as reimbursement to the universities for medical and dental services provided by geographic full-time academic staff.

BROCK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: BROCK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	• NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	57,471	0	0	8,003	0	65,474	2,263	1,656	1,132	70,525	203
2. TOTAL EXPENSE (FROM TABLE 3)	55,296	0	0	7,878	0	63,174	1,958	1,113	11,745	77,990	0
3. NET REVENUE (EXPENSE)	2,175	0	0	125	0	2,300	305	543	-10,613	-7,465	203
4. NET RECONCILING ITEMS	-330	0	0	-125	0	-455	0	175	0	-280	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,845	0	0	0	0	1,845	305	718	-10,613	-7,745	203
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	-2,166	1,666	-500	500
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,838	1,838	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	7	1,838	0	0	0	1,845	305	-1,448	-8,947	-8,245	703
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	39	642	0	0	0	681	1,475	1,988	3,146	7,290	2,071
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	46	2,480	0	0	0	2,526	1,780	540	-5,801	-955	2,774

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	32,489	0	0	32,489	0	0	0	32,489	0
(II) EXTRA FORMULA	7,715	0	0	7,715	0	0	0	7,715	0
(III) OTHER MCU GRANTS	1,742	0	0	1,742	0	0	0	1,742	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	154	0	0	154	0
TOTAL ONTARIO GRANTS	41,946	0	0	41,946	154	0	0	42,100	0
(C) FEDERAL	0	0	0	0	1,893	0	0	1,893	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	13,366	0	0	13,366	0	0	0	13,366	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	821	0	3,126	3,947	0	0	0	3,947	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	1,405	378	1,783	203
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	216	0	0	216	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,618	4,618	0	0	0	4,618	0
7. INVESTMENT INCOME	844	0	0	844	0	251	420	1,515	0
8. MISCELLANEOUS	494	0	259	753	0	0	334	1,087	0
TOTAL	57,471	0	8,003	65,474	2,263	1,656	1,132	70,525	203

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: BROCK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	23,019	0	0	23,019	0	0	0	23,019
(B) OTHER INSTRUCTION & RESEARCH	2,170	0	0	2,170	886	0	0	3,056
(C) OTHER SALARIES AND WAGES	13,969	0	1,456	15,425	0	0	0	15,425
TOTAL SALARIES AND WAGES	39,158	0	1,456	40,614	886	0	0	41,500
2. EMPLOYEE BENEFITS	4,928	0	152	5,080	57	0	0	5,137
TOTAL SALARIES AND BENEFITS	44,086	0	1,608	45,694	943	0	0	46,637
3. LIBRARY ACQUISITIONS	1,188	0	0	1,188	0	0	0	1,188
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,973	0	130	2,103	326	0	0	2,429
5. OPERATIONAL SUPPLIES AND EXPENSES	4,103	0	134	4,237	689	175	0	5,101
6. COST OF GOODS SOLD	0	0	3,292	3,292	0	0	0	3,292
7. UTILITIES	1,898	0	255	2,153	0	0	0	2,153
8. MUNICIPAL TAXES	397	0	0	397	0	0	0	397
9. RENOVATIONS AND ALTERATIONS	499	0	952	1,451	0	0	0	1,451
10. EXTERNALLY CONTRACTED SERVICES	244	0	0	244	0	0	0	244
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	481	0	481
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,225	1,225	0	0	0	1,225
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	11,745	11,745
15. MISCELLANEOUS	908	0	282	1,190	0	457	0	1,647
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	55,296	0	7,878	63,174	1,958	1,113	11,745	77,990

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	23,019	0	23,019	0	0	0	0	0	0	23,019
(B) OTHER INSTRUCTION & RESEARCH	2,170	0	2,170	0	0	0	0	0	0	2,170
(C) OTHER SALARIES AND WAGES	4,505	0	4,505	1,709	1,001	676	2,870	2,644	564	13,969
TOTAL SALARIES AND WAGES	29,694	0	29,694	1,709	1,001	676	2,870	2,644	564	39,158
2. EMPLOYEE BENEFITS	3,454	0	3,454	277	123	81	491	441	61	4,928
TOTAL SALARIES AND BENEFITS	33,148	0	33,148	1,986	1,124	757	3,361	3,085	625	44,086
3. LIBRARY ACQUISITIONS	0	0	0	1,188	0	0	0	0	0	1,188
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	874	0	874	77	825	0	54	143	0	1,973
5. OPERATIONAL SUPPLIES AND EXPENSES	1,414	0	1,414	105	217	461	746	740	420	4,103
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	98	0	0	1,800	0	1,898
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	397	0	397
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	499	0	499
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	244	0	244
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	341	0	341	9	6	0	266	46	240	908
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	35,777	0	35,777	3,365	2,270	1,218	4,427	6,954	1,285	55,296

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	908
NON-ACADEMIC COMPUTING	908
COMMUNICATIONS	454
TOTAL	2,270

80

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TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: BROCK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	2,429	0	0	2,429	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	591	0	0	591	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	1,838	0	0	1,838	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	642	0	0	642	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	2,480	0	0	2,480	0	0	0	0

CARLETON

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: CARLETON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	132,350	0	959	20,910	0	154,219	19,327	10,044	6,309	189,899	129
2. TOTAL EXPENSE (FROM TABLE 3)	128,990	0	1,366	21,743	0	152,099	18,607	1,306	14,169	186,181	0
3. NET REVENUE (EXPENSE)	3,360	0	-407	-833	0	2,120	720	8,738	-7,860	3,718	129
4. NET RECONCILING ITEMS	-3,308	0	407	319	0	-2,582	892	0	7,172	5,482	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	52	0	0	-514	0	-462	1,612	8,738	-688	9,200	129
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-3,035	0	0	-860	0	-3,895	97	-1,223	4,966	-55	55
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	859	-859	0	816	-816	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,124	-859	0	-558	-816	-4,357	1,709	7,515	4,278	9,145	184
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-2,061	1,767	0	-21	3,226	2,911	8,775	6,518	-8,182	10,022	5,918
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-4,185	908	0	-579	2,410	-1,446	10,484	14,033	-3,904	19,167	6,102

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	76,285	0	0	76,285	0	0	0	76,285	0
(II) EXTRA FORMULA	13,326	0	0	13,326	0	0	0	13,326	0
(III) OTHER MCU GRANTS	4,924	0	0	4,924	56	0	6,030	11,010	0
(B) OTHER ONTARIO GRANTS	31	0	0	31	2,114	0	88	2,233	0
TOTAL ONTARIO GRANTS	94,566	0	0	94,566	2,170	0	6,118	102,854	0
(C) FEDERAL	886	0	0	886	13,447	6,071	191	20,595	0
(D) MUNICIPAL	0	0	0	0	33	0	0	33	0
(E) OTHER	20	0	0	20	593	0	0	613	0
2. FEES (A) TUITION CREDIT	29,719	0	0	29,719	0	0	0	29,719	0
(B) TUITION NON-CREDIT	0	959	0	959	0	0	0	959	0
(C) MISCELLANEOUS	3,126	0	5,323	8,449	0	0	0	8,449	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	280	0	0	280	31	2,477	0	2,788	199
5. NON-GOVT. GRANTS & CONTRACTS	48	0	0	48	3,053	0	0	3,101	0
6. SALES OF SERVICE AND PRODUCTS	0	0	15,311	15,311	0	0	0	15,311	0
7. INVESTMENT INCOME	2,087	0	276	2,363	0	1,496	0	3,859	-70
8. MISCELLANEOUS	1,618	0	0	1,618	0	0	0	1,618	0
TOTAL	132,350	959	20,910	154,219	19,327	10,044	6,309	189,899	129

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: CARLETON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	47,738	0	0	47,738	861	0	0	48,599
(B) OTHER INSTRUCTION & RESEARCH	6,867	467	0	7,334	6,104	82	0	13,520
(C) OTHER SALARIES AND WAGES	34,001	211	2,994	37,206	1,641	146	0	38,993
TOTAL SALARIES AND WAGES	88,606	678	2,994	92,278	8,606	228	0	101,112
2. EMPLOYEE BENEFITS	13,645	102	431	14,178	503	38	0	14,719
TOTAL SALARIES AND BENEFITS	102,251	780	3,425	106,456	9,109	266	0	115,831
3. LIBRARY ACQUISITIONS	2,960	0	0	2,960	0	0	0	2,960
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,558	35	201	4,794	3,119	167	545	8,625
5. OPERATIONAL SUPPLIES AND EXPENSES	6,570	357	1,162	8,089	3,833	153	0	12,075
6. COST OF GOODS SOLD	0	0	6,326	6,326	0	0	0	6,326
7. UTILITIES	4,175	0	948	5,123	184	28	0	5,335
8. MUNICIPAL TAXES	1,122	0	16	1,138	0	0	0	1,138
9. RENOVATIONS AND ALTERATIONS	607	0	1,528	2,135	87	0	2,637	4,859
10. EXTERNALLY CONTRACTED SERVICES	1,658	0	6,009	7,667	0	104	0	7,771
11. SCHOLARSHIPS, BURSARIES, ETC.	2,367	0	0	2,367	0	491	0	2,858
12. PRINCIPAL AND INTEREST REPAYMENTS	28	0	1,589	1,617	0	0	0	1,617
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	10,987	10,987
15. MISCELLANEOUS	2,843	194	390	3,427	2,275	97	0	5,799
16. INTERNAL COST ALLOCATIONS	-149	0	149	0	0	0	0	0
TOTAL	128,990	1,366	21,743	152,099	18,607	1,306	14,169	186,181

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	47,738	0	47,738	0	0	0	0	0	0	47,738
(B) OTHER INSTRUCTION & RESEARCH	6,867	0	6,867	0	0	0	0	0	0	6,867
(C) OTHER SALARIES AND WAGES	11,334	0	11,334	5,690	2,216	2,319	6,358	5,020	1,064	34,001
TOTAL SALARIES AND WAGES	65,939	0	65,939	5,690	2,216	2,319	6,358	5,020	1,064	88,606
2. EMPLOYEE BENEFITS	9,895	0	9,895	905	360	319	1,087	909	170	13,645
TOTAL SALARIES AND BENEFITS	75,834	0	75,834	6,595	2,576	2,638	7,445	5,929	1,234	102,251
3. LIBRARY ACQUISITIONS	0	0	0	2,960	0	0	0	0	0	2,960
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,692	0	1,692	708	1,411	52	264	407	24	4,558
5. OPERATIONAL SUPPLIES AND EXPENSES	2,910	0	2,910	280	129	745	574	1,683	249	6,570
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	902	0	0	3,273	0	4,175
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,122	0	1,122
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	607	0	607
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	1,658	0	1,658
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,367	0	0	0	2,367
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	28	0	0	0	28
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,363	0	1,363	43	31	23	731	298	354	2,843
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-149	0	0	-149
TOTAL	81,799	0	81,799	10,586	5,049	5,853	8,865	14,977	1,861	128,990

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	2,575
NON-ACADEMIC COMPUTING	1,818
COMMUNICATIONS	656
TOTAL	5,049

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: CARLETON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	50	2	718	30	0	800	1,405	0	0	1,405
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	106	107	1,412	34	0	1,659	2,221	0	0	2,221
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-56	-105	-694	-4	0	-859	-816	0	0	-816
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	106	107	1,424	130	0	1,767	3,226	0	0	3,226
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	50	2	730	126	0	908	2,410	0	0	2,410

GUELPH

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: GUELPH

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	(NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	141,580	0	7,131	41,743	0	190,454	66,660	11,669	155	268,938	2,302
2. TOTAL EXPENSE (FROM TABLE 3)	145,672	0	7,240	39,396	0	192,308	66,587	6,495	28,845	294,235	0
3. NET REVENUE (EXPENSE)	-4,092	0	-109	2,347	0	-1,854	73	5,174	-28,690	-25,297	2,302
4. NET RECONCILING ITEMS	2,369	0	109	1,845	0	4,323	-1	0	9,444	13,766	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-1,723	0	0	4,192	0	2,469	72	5,174	-19,246	-11,531	2,302
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,292	0	0	-3,501	0	-4,793	528	-3,649	4,037	-3,877	3,877
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	762	-762	0	-40	40	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,253	-762	0	651	40	-2,324	600	1,525	-15,209	-15,408	6,179
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	507	8,153	0	248	295	9,203	9,859	12,533	-3,710	27,885	23,644
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,746	7,391	0	899	335	6,879	10,459	14,056	-18,919	12,477	29,823

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	93,620	0	0	93,620	0	0	0	93,620	0
(II) EXTRA FORMULA	4,676	0	0	4,676	0	0	0	4,676	0
(III) OTHER MCU GRANTS	6,100	0	0	6,100	703	0	0	6,803	0
(B) OTHER ONTARIO GRANTS	5,400	5,029	0	10,429	34,208	-45	155	44,747	0
TOTAL ONTARIO GRANTS	109,796	5,029	0	114,825	34,911	-45	155	149,846	0
(C) FEDERAL	0	0	0	0	22,459	2,278	0	24,737	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	502	212	0	714	0
2. FEES (A) TUITION CREDIT	24,792	0	0	24,792	0	0	0	24,792	0
(B) TUITION NON-CREDIT	0	2,102	0	2,102	0	0	0	2,102	0
(C) MISCELLANEOUS	1,267	0	17,305	18,572	0	0	0	18,572	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	4,891	0	4,891	2,145
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	7,787	1,222	0	9,009	0
6. SALES OF SERVICE AND PRODUCTS	0	0	22,878	22,878	0	0	0	22,878	0
7. INVESTMENT INCOME	3,648	0	0	3,648	0	3,111	0	6,759	0
8. MISCELLANEOUS	2,077	0	1,560	3,637	1,001	0	0	4,638	157
TOTAL	141,580	7,131	41,743	190,454	66,660	11,669	155	268,938	2,302

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: GUELPH

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	50,493	2,145	0	52,638	6,104	0	0	58,742
(B) OTHER INSTRUCTION & RESEARCH	4,641	127	0	4,768	7,096	633	0	12,497
(C) OTHER SALARIES AND WAGES	45,336	2,099	9,588	57,023	22,187	1,003	0	80,213
TOTAL SALARIES AND WAGES	100,470	4,371	9,588	114,429	35,387	1,636	0	151,452
2. EMPLOYEE BENEFITS	11,184	464	1,311	12,959	3,929	122	0	17,010
TOTAL SALARIES AND BENEFITS	111,654	4,835	10,899	127,388	39,316	1,758	0	168,462
3. LIBRARY ACQUISITIONS	2,651	0	0	2,651	4	59	0	2,714
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,397	142	2,293	10,832	7,373	559	0	18,764
5. OPERATIONAL SUPPLIES AND EXPENSES	9,864	1,308	3,186	14,358	13,194	1,613	0	29,165
6. COST OF GOODS SOLD	0	0	12,732	12,732	0	0	0	12,732
7. UTILITIES	2,029	393	4,284	6,706	2,402	22	0	9,130
8. MUNICIPAL TAXES	937	0	50	987	0	0	0	987
9. RENOVATIONS AND ALTERATIONS	1,638	0	939	2,577	118	27	0	2,722
10. EXTERNALLY CONTRACTED SERVICES	1,866	249	179	2,294	707	128	0	3,129
11. SCHOLARSHIPS, BURSARIES, ETC.	140	0	0	140	264	1,665	0	2,069
12. PRINCIPAL AND INTEREST REPAYMENTS	1,600	0	3,382	4,982	0	0	0	4,982
13. LAND AND SITE SERVICES	36	0	0	36	0	0	0	36
14. BUILDINGS	0	0	497	497	0	0	28,845	29,342
15. MISCELLANEOUS	4,926	303	928	6,157	3,182	662	0	10,001
16. INTERNAL COST ALLOCATIONS	-66	10	27	-29	27	2	0	0
TOTAL	145,672	7,240	39,396	192,308	66,587	6,495	28,845	294,235

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	50,493	0	50,493	0	0	0	0	0	0	50,493
(B) OTHER INSTRUCTION & RESEARCH	4,641	0	4,641	0	0	0	0	0	0	4,641
(C) OTHER SALARIES AND WAGES	15,474	0	15,474	4,052	2,819	4,215	7,445	9,761	1,570	45,336
TOTAL SALARIES AND WAGES	70,608	0	70,608	4,052	2,819	4,215	7,445	9,761	1,570	100,470
2. EMPLOYEE BENEFITS	7,833	0	7,833	511	300	426	716	1,220	178	11,184
TOTAL SALARIES AND BENEFITS	78,441	0	78,441	4,563	3,119	4,641	8,161	10,981	1,748	111,654
3. LIBRARY ACQUISITIONS	0	0	0	2,651	0	0	0	0	0	2,651
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,477	0	4,477	433	1,802	376	871	368	70	8,397
5. OPERATIONAL SUPPLIES AND EXPENSES	6,781	0	6,781	59	449	468	1,445	194	468	9,864
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	473	0	0	1,556	0	2,029
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	937	0	937
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,638	0	1,638
10. EXTERNALLY CONTRACTED SERVICES	227	0	227	0	28	104	301	632	574	1,866
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	140	0	0	0	140
12. PRINCIPAL AND INTEREST REPAYMENTS	96	0	96	0	80	282	1,142	0	0	1,600
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	36	0	36
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,556	0	1,556	67	153	356	838	570	1,386	4,926
16. INTERNAL COST ALLOCATIONS	2	0	2	0	-68	0	0	0	0	-66
TOTAL	91,580	0	91,580	7,773	6,036	6,367	12,758	16,912	4,246	145,672

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	2,776
NON-ACADEMIC COMPUTING	1,388
COMMUNICATIONS	1,872
TOTAL	6,036

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: GUELPH

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	572	0	1,019	0	1,750	3,341	139	0	0	139
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	676	0	3,427	0	0	4,103	99	0	0	99
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-104	0	-2,408	0	1,750	-762	40	0	0	40
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	676	0	3,427	150	3,900	8,153	295	0	0	295
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	572	0	1,019	150	5,650	7,391	335	0	0	335

* Other Operating funds are for pensions.

LAKEHEAD

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	44,288	0	517	6,892	0	51,697	4,447	752	4,774	61,670	211
2. TOTAL EXPENSE (FROM TABLE 3)	44,190	0	517	6,986	0	51,693	4,309	888	9,037	65,927	0
3. NET REVENUE (EXPENSE)	98	0	0	-94	0	4	138	-136	-4,263	-4,257	211
4. NET RECONCILING ITEMS	114	0	0	0	0	114	0	0	2,239	2,353	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	212	0	0	-94	0	118	138	-136	-2,024	-1,904	211
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-97	0	0	-298	0	-395	122	8	263	-2	2
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-115	115	0	392	-392	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	115	0	0	-392	-277	260	-128	-1,761	-1,906	213
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	1,208	0	0	524	1,732	2,187	1,352	2,161	7,432	3,196
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	1,323	0	0	132	1,455	2,447	1,224	400	5,526	3,409

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	25,279	0	0	25,279	0	0	0	25,279	0
(II) EXTRA FORMULA	6,274	0	0	6,274	0	0	0	6,274	0
(III) OTHER MCU GRANTS	1,885	69	131	2,085	16	0	0	2,101	0
(B) OTHER ONTARIO GRANTS	0	250	0	250	1,774	0	3,575	5,599	0
TOTAL ONTARIO GRANTS	33,438	319	131	33,888	1,790	0	3,575	39,253	0
(C) FEDERAL	137	55	0	192	1,680	0	0	1,872	0
(D) MUNICIPAL	0	0	0	0	20	0	0	20	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	9,150	0	0	9,150	0	0	0	9,150	0
(B) TUITION NON-CREDIT	0	143	0	143	0	0	0	143	0
(C) MISCELLANEOUS	452	0	2,647	3,099	0	0	0	3,099	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	90	0	0	90	11	259	938	1,298	135
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	917	0	0	917	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,041	4,041	0	0	0	4,041	0
7. INVESTMENT INCOME	962	0	25	987	0	493	261	1,741	76
8. MISCELLANEOUS	59	0	48	107	29	0	0	136	0
TOTAL	44,288	517	6,892	51,697	4,447	752	4,774	61,670	211

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: LAKEHEAD

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	16,981	29	0	17,010	104	52	0	17,166
(B) OTHER INSTRUCTION & RESEARCH	3,129	109	0	3,238	2,047	42	0	5,327
(C) OTHER SALARIES AND WAGES	12,096	126	966	13,188	48	108	0	13,344
TOTAL SALARIES AND WAGES	32,206	264	966	33,436	2,199	202	0	35,837
2. EMPLOYEE BENEFITS	4,309	17	110	4,436	161	17	0	4,614
TOTAL SALARIES AND BENEFITS	36,515	281	1,076	37,872	2,360	219	0	40,451
3. LIBRARY ACQUISITIONS	1,015	0	0	1,015	69	15	75	1,174
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	795	17	39	851	760	30	0	1,641
5. OPERATIONAL SUPPLIES AND EXPENSES	1,929	100	643	2,672	409	33	127	3,241
6. COST OF GOODS SOLD	0	0	2,777	2,777	0	0	0	2,777
7. UTILITIES	1,471	0	257	1,728	3	0	0	1,731
8. MUNICIPAL TAXES	289	0	0	289	0	0	0	289
9. RENOVATIONS AND ALTERATIONS	217	0	0	217	0	0	410	627
10. EXTERNALLY CONTRACTED SERVICES	80	0	1,288	1,368	0	0	0	1,368
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	521	0	521
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	784	784	0	0	0	784
13. LAND AND SITE SERVICES	0	0	60	60	0	0	0	60
14. BUILDINGS	0	0	0	0	0	0	8,385	8,385
15. MISCELLANEOUS	2,140	57	62	2,259	509	70	40	2,878
16. INTERNAL COST ALLOCATIONS	-261	62	0	-199	199	0	0	0
TOTAL	44,190	517	6,986	51,693	4,309	888	9,037	65,927

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MED (1)	INSTRUCTION AND RESEARCH: MEDICINE (2)	INSTRUCTION AND RESEARCH: SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	16,981	0	16,981	0	0	0	0	0	0	16,981
(B) OTHER INSTRUCTION & RESEARCH	3,129	0	3,129	0	0	0	0	0	0	3,129
(C) OTHER SALARIES AND WAGES	3,601	0	3,601	1,371	698	1,097	2,433	2,666	230	12,096
TOTAL SALARIES AND WAGES	23,711	0	23,711	1,371	698	1,097	2,433	2,666	230	32,206
2. EMPLOYEE BENEFITS	2,980	0	2,980	192	92	103	374	415	153	4,309
TOTAL SALARIES AND BENEFITS	26,691	0	26,691	1,563	790	1,200	2,807	3,081	383	36,515
3. LIBRARY ACQUISITIONS	0	0	0	1,015	0	0	0	0	0	1,015
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	319	0	319	27	272	38	100	39	0	795
5. OPERATIONAL SUPPLIES AND EXPENSES	774	0	774	-14	77	285	276	477	54	1,929
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	101	0	0	1,370	0	1,471
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	289	0	289
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	217	0	217
10. EXTERNALLY CONTRACTED SERVICES	2	0	2	16	0	0	0	62	0	80
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,285	0	1,285	29	3	49	262	63	449	2,140
16. INTERNAL COST ALLOCATIONS	3	0	3	0	0	0	-264	0	0	-261
TOTAL	29,074	0	29,074	2,636	1,243	1,572	3,181	5,598	886	44,190

CENTRAL COMPUTING AND COMMUNICATIONS COSTS

ACADEMIC COMPUTING	627
NON-ACADEMIC COMPUTING	506
COMMUNICATIONS	110
TOTAL	1,243

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAKEHEAD

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	75	0	0	16	307	398	10	0	41	51
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	16	0	0	8	259	283	428	0	15	443
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	59	0	0	8	48	115	-418	0	26	-392
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	251	0	0	242	715	1,208	520	0	4	524
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	310	0	0	250	763	1,323	102	0	30	132

* Other Operating funds are for northern development, $118 thousand; program adjustment, $43 thousand; and future year's operating budget, $602 thousand.

** Other Ancillary funds are for bookstore, $92 thousand; and parking, ($62) thousand.

LAURENTIAN

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	51,479	0	87	5,366	0	56,932	4,593	3,524	423	65,472	53
2. TOTAL EXPENSE (FROM TABLE 3)	50,189	0	88	5,219	0	55,496	3,528	2,070	2,913	64,007	0
3. NET REVENUE (EXPENSE)	1,290	0	-1	147	0	1,436	1,065	1,454	-2,490	1,465	53
4. NET RECONCILING ITEMS	-78	0	1	0	0	-77	275	-198	1,540	1,540	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,212	0	0	147	0	1,359	1,340	1,256	-950	3,005	53
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	133	0	0	-65	0	68	-130	-1,630	1,623	-69	69
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,296	1,296	0	51	-51	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	49	1,296	0	133	-51	1,427	1,210	-374	673	2,936	122
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,222	2,265	0	517	613	4,617	1,893	2,638	603	9,751	1,355
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,271	3,561	0	650	562	6,044	3,103	2,264	1,276	12,687	1,477

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

SOURCE / TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	22,535	0	0	22,535	0	0	0	22,535	0
(II) EXTRA FORMULA	14,390	0	0	14,390	0	0	0	14,390	0
(III) OTHER MCU GRANTS	3,383	0	0	3,383	96	252	0	3,731	0
(B) OTHER ONTARIO GRANTS	197	0	0	197	1,899	793	0	2,889	0
TOTAL ONTARIO GRANTS	40,505	0	0	40,505	1,995	1,045	0	43,545	0
(C) FEDERAL	0	0	0	0	1,460	36	0	1,496	0
(D) MUNICIPAL	0	0	0	0	11	17	0	28	0
(E) OTHER	0	0	0	0	8	1	0	9	0
2. FEES (A) TUITION CREDIT	9,101	0	0	9,101	0	0	0	9,101	0
(B) TUITION NON-CREDIT	0	87	0	87	0	0	0	87	0
(C) MISCELLANEOUS	493	0	1,754	2,247	0	0	0	2,247	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	59	0	0	59	93	1,700	0	1,852	24
5. NON-GOVT. GRANTS & CONTRACTS	44	0	0	44	868	50	0	962	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,612	3,612	0	0	0	3,612	0
7. INVESTMENT INCOME	794	0	0	794	70	571	423	1,858	29
8. MISCELLANEOUS	483	0	0	483	88	104	0	675	0
TOTAL	51,479	87	5,366	56,932	4,593	3,524	423	65,472	53

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	21,184	16	0	21,200	296	7	0	21,503
(B) OTHER INSTRUCTION & RESEARCH	796	0	0	796	701	137	0	1,634
(C) OTHER SALARIES AND WAGES	11,924	15	726	12,665	1,115	292	0	14,072
TOTAL SALARIES AND WAGES	33,904	31	726	34,661	2,112	436	0	37,209
2. EMPLOYEE BENEFITS	4,900	3	97	5,000	161	38	0	5,199
TOTAL SALARIES AND BENEFITS	38,804	34	823	39,661	2,273	474	0	42,408
3. LIBRARY ACQUISITIONS	1,127	0	0	1,127	12	43	0	1,182
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,193	0	96	2,289	248	380	0	2,917
5. OPERATIONAL SUPPLIES AND EXPENSES	2,646	42	340	3,028	605	395	0	4,028
6. COST OF GOODS SOLD	0	0	2,025	2,025	0	0	0	2,025
7. UTILITIES	1,354	0	273	1,627	0	14	0	1,641
8. MUNICIPAL TAXES	324	0	0	324	0	0	0	324
9. RENOVATIONS AND ALTERATIONS	285	0	504	789	0	27	0	816
10. EXTERNALLY CONTRACTED SERVICES	983	0	527	1,510	0	0	0	1,510
11. SCHOLARSHIPS, BURSARIES, ETC.	11	0	0	11	0	325	0	336
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	406	406	0	0	0	406
13. LAND AND SITE SERVICES	254	0	15	269	0	0	15	284
14. BUILDINGS	0	0	0	0	0	0	2,845	2,845
15. MISCELLANEOUS	2,366	12	52	2,430	390	412	53	3,285
16. INTERNAL COST ALLOCATIONS	-158	0	158	0	0	0	0	0
TOTAL	50,189	88	5,219	55,496	3,528	2,070	2,913	64,007

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: LAURENTIAN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	21,184	0	21,184	0	0	0	0	0	0	21,184
(B) OTHER INSTRUCTION & RESEARCH	796	0	796	0	0	0	0	0	0	796
(C) OTHER SALARIES AND WAGES	4,152	0	4,152	1,612	668	546	2,848	1,615	483	11,924
TOTAL SALARIES AND WAGES	26,132	0	26,132	1,612	668	546	2,848	1,615	483	33,904
2. EMPLOYEE BENEFITS	3,698	0	3,698	245	100	74	443	266	74	4,900
TOTAL SALARIES AND BENEFITS	29,830	0	29,830	1,857	768	620	3,291	1,881	557	38,804
3. LIBRARY ACQUISITIONS	0	0	0	1,127	0	0	0	0	0	1,127
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	864	0	864	17	876	82	126	201	27	2,193
5. OPERATIONAL SUPPLIES AND EXPENSES	1,377	0	1,377	71	129	94	467	247	261	2,646
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	53	0	0	1,301	0	1,354
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	324	0	324
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	285	0	285
10. EXTERNALLY CONTRACTED SERVICES	40	0	40	7	0	0	71	775	90	983
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	11	0	0	0	11
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	254	0	254
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,213	0	1,213	3	7	216	462	213	252	2,366
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-158	0	0	-158
TOTAL	33,324	0	33,324	3,082	1,833	1,023	4,259	5,481	1,187	50,189

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	896
NON-ACADEMIC COMPUTING	734
COMMUNICATIONS	203
TOTAL	1,833

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: LAURENTIAN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	474	2,958	29	0	3,461	128	0	0	128
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	160	1,995	10	0	2,165	179	0	0	179
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	314	963	19	0	1,296	-51	0	0	-51
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	160	1,995	110	0	2,265	613	0	0	613
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	474	2,958	129	0	3,561	562	0	0	562

ALGOMA

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: ALGOMA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	5,496	0	0	334	0	5,830	0	3	0	5,833	30
2. TOTAL EXPENSE (FROM TABLE 3)	5,346	0	0	348	0	5,694	0	0	1,079	6,773	0
3. NET REVENUE (EXPENSE)	150	0	0	-14	0	136	0	3	-1,079	-940	30
4. NET RECONCILING ITEMS	-14	0	0	14	0	0	0	0	127	127	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	136	0	0	0	0	136	0	3	-952	-813	30
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	136	0	0	0	0	136	0	3	-952	-813	30
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-494	0	0	0	0	-494	0	13	1,088	607	467
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-358	0	0	0	0	-358	0	16	136	-206	497

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	2,310	0	0	2,310	0	0	0	2,310	0
(II) EXTRA FORMULA	1,743	0	0	1,743	0	0	0	1,743	0
(III) OTHER MCU GRANTS	181	0	0	181	0	0	0	181	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	4,234	0	0	4,234	0	0	0	4,234	0
(C) FEDERAL	60	0	0	60	0	0	0	60	0
(D) MUNICIPAL	40	0	0	40	0	0	0	40	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	1,089	0	0	1,089	0	0	0	1,089	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	15	0	0	15	0	0	0	15	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	2	0	2	13
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	334	334	0	0	0	334	0
7. INVESTMENT INCOME	0	0	0	0	0	1	0	1	17
8. MISCELLANEOUS	58	0	0	58	0	0	0	58	0
TOTAL	5,496	0	334	5,830	0	3	0	5,833	30

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ALGOMA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	2,263	0	0	2,263	0	0	0	2,263
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	1,561	0	81	1,642	0	0	0	1,642
TOTAL SALARIES AND WAGES	3,824	0	81	3,905	0	0	0	3,905
2. EMPLOYEE BENEFITS	544	0	14	558	0	0	0	558
TOTAL SALARIES AND BENEFITS	4,368	0	95	4,463	0	0	0	4,463
3. LIBRARY ACQUISITIONS	118	0	0	118	0	0	0	118
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	67	0	0	67	0	0	138	205
5. OPERATIONAL SUPPLIES AND EXPENSES	157	0	5	162	0	0	0	162
6. COST OF GOODS SOLD	0	0	247	247	0	0	0	247
7. UTILITIES	125	0	0	125	0	0	0	125
8. MUNICIPAL TAXES	24	0	0	24	0	0	0	24
9. RENOVATIONS AND ALTERATIONS	62	0	0	62	0	0	835	897
10. EXTERNALLY CONTRACTED SERVICES	3	0	0	3	0	0	0	3
11. SCHOLARSHIPS, BURSARIES, ETC.	20	0	0	20	0	0	0	20
12. PRINCIPAL AND INTEREST REPAYMENTS	196	0	0	196	0	0	0	196
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	206	0	1	207	0	0	106	313
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	5,346	0	348	5,694	0	0	1,079	6,773

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	2,263	0	2,263	0	0	0	0	0	0	2,263
(B) OTHER INSTRUCTION & RESEARCH	0	0	0	0	0	0	0	0	0	0
(C) OTHER SALARIES AND WAGES	0	0	0	401	109	176	593	260	22	1,561
TOTAL SALARIES AND WAGES	2,263	0	2,263	401	109	176	593	260	22	3,824
2. EMPLOYEE BENEFITS	303	0	303	66	14	26	92	43	0	544
TOTAL SALARIES AND BENEFITS	2,566	0	2,566	467	123	202	685	303	22	4,368
3. LIBRARY ACQUISITIONS	0	0	0	118	0	0	0	0	0	118
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	0	0	0	10	39	3	11	4	0	67
5. OPERATIONAL SUPPLIES AND EXPENSES	28	0	28	12	0	10	75	32	0	157
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	25	0	0	100	0	125
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	24	0	24
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	62	0	62
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	3	0	3
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	20	0	0	0	20
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	73	0	123	0	0	196
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	47	0	47	3	2	47	81	26	0	206
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	2,641	0	2,641	610	262	282	975	554	22	5,346

CENTRAL COMPUTING AND COMMUNICATIONS COSTS

ACADEMIC COMPUTING	142
NON-ACADEMIC COMPUTING	95
COMMUNICATIONS	25
TOTAL	262

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ALGOMA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

BEST COPY AVAILABLE

NIPISSING

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	12,959	0	307	0	0	13,266	304	33	66	13,669	15
2. TOTAL EXPENSE (FROM TABLE 3)	10,938	0	307	134	0	11,379	114	16	3,501	15,010	0
3. NET REVENUE (EXPENSE)	2,021	0	0	-134	0	1,887	190	17	-3,435	-1,341	15
4. NET RECONCILING ITEMS	-2,639	0	0	134	0	-2,505	0	0	2,505	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-618	0	0	0	0	-618	190	17	-930	-1,341	15
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	431	0	0	0	0	431	0	-416	-15	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	187	-187	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	0	-187	0	0	0	-187	190	-399	-945	-1,341	15
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	247	193	0	0	0	440	69	5,614	1,275	7,398	843
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	247	6	0	0	0	253	259	5,215	330	6,057	858

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	5,520	0	0	5,520	0	0	0	5,520	0
(II) EXTRA FORMULA	3,366	0	0	3,366	0	0	0	3,366	0
(III) OTHER MCU GRANTS	478	0	0	478	0	0	0	478	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	9,364	0	0	9,364	0	0	0	9,364	0
(C) FEDERAL	75	307	0	382	0	0	0	382	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	304	0	0	304	0
2. FEES (A) TUITION CREDIT	2,390	0	0	2,390	0	0	0	2,390	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	80	0	0	80	0	33	1	114	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	0	0	0	0	0	0	0
7. INVESTMENT INCOME	766	0	0	766	0	0	65	831	15
8. MISCELLANEOUS	284	0	0	284	0	0	0	284	0
TOTAL	12,959	307	0	13,266	304	33	66	13,669	15

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: NIPISSING

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	4,507	0	0	4,507	0	0	0	4,507
(B) OTHER INSTRUCTION & RESEARCH	896	100	0	996	0	0	0	996
(C) OTHER SALARIES AND WAGES	1,259	0	0	1,259	47	0	0	1,306
TOTAL SALARIES AND WAGES	6,662	100	0	6,762	47	0	0	6,809
2. EMPLOYEE BENEFITS	880	11	0	891	2	0	0	893
TOTAL SALARIES AND BENEFITS	7,542	111	0	7,653	49	0	0	7,702
3. LIBRARY ACQUISITIONS	227	0	0	227	0	0	0	227
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	270	0	0	270	0	0	0	270
5. OPERATIONAL SUPPLIES AND EXPENSES	1,155	110	0	1,265	65	0	0	1,330
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0
7. UTILITIES	82	0	0	82	0	0	0	82
8. MUNICIPAL TAXES	63	0	0	63	0	0	0	63
9. RENOVATIONS AND ALTERATIONS	12	0	0	12	0	0	0	12
10. EXTERNALLY CONTRACTED SERVICES	922	0	0	922	0	0	0	922
11. SCHOLARSHIPS, BURSARIES, ETC.	95	0	0	95	0	16	0	111
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	134	134	0	0	3,501	3,635
15. MISCELLANEOUS	570	86	0	656	0	0	0	656
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	10,938	307	134	11,379	114	16	3,501	15,010

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	4,507	0	4,507	0	0	0	0	0	0	4,507
(B) OTHER INSTRUCTION & RESEARCH	896	0	896	0	0	0	0	0	0	896
(C) OTHER SALARIES AND WAGES	0	0	0	29	121	287	822	0	0	1,259
TOTAL SALARIES AND WAGES	5,403	0	5,403	29	121	287	822	0	0	6,662
2. EMPLOYEE BENEFITS	682	0	682	1	18	43	136	0	0	880
TOTAL SALARIES AND BENEFITS	6,085	0	6,085	30	139	330	958	0	0	7,542
3. LIBRARY ACQUISITIONS	0	0	0	227	0	0	0	0	0	227
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	85	0	85	0	16	21	148	0	0	270
5. OPERATIONAL SUPPLIES AND EXPENSES	622	0	622	4	10	36	461	22	0	1,155
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	82	0	0	0	0	82
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	63	0	63
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	12	0	12
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	204	0	0	0	718	0	922
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	95	0	0	0	95
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	218	0	218	0	2	205	145	0	0	570
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	7,010	0	7,010	465	249	687	1,712	815	0	10,938

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	84
NON-ACADEMIC COMPUTING	83
COMMUNICATIONS	82
TOTAL	249

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: NIPISSING

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-143	0	-2	0	-42	-187	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-143	0	-2	0	-42	-187	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	143	0	2	0	48	193	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	6	6	0	0	0	0

* Other Operating funds are for plant and equipment.

HEARST

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: HEARST

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	2,173	0	0	63	0	2,236	0	0	82	2,318	0
2. TOTAL EXPENSE (FROM TABLE 3)	2,168	0	0	48	0	2,216	0	0	770	2,986	0
3. NET REVENUE (EXPENSE)	5	0	0	15	0	20	0	0	-688	-668	0
4. NET RECONCILING ITEMS	15	0	0	-15	0	0	0	0	0	0	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	20	0	0	0	0	20	0	0	-688	-668	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	20	0	0	0	0	20	0	0	-688	-668	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	114	0	0	0	0	114	0	30	688	832	0
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	134	0	0	0	0	134	0	30	0	164	0

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	782	0	0	782	0	0	0	782	0
(II) EXTRA FORMULA	562	0	0	562	0	0	0	562	0
(III) OTHER MCU GRANTS	551	0	0	551	0	0	0	551	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	0	0	0	0	0
TOTAL ONTARIO GRANTS	1,895	0	0	1,895	0	0	0	1,895	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	238	0	0	238	0	0	0	238	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	10	0	18	28	0	0	0	28	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	0	0	0	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	45	45	0	0	0	45	0
7. INVESTMENT INCOME	5	0	0	5	0	0	82	87	0
8. MISCELLANEOUS	25	0	0	25	0	0	0	25	0
TOTAL	2,173	0	63	2,236	0	0	82	2,318	0

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	794	0	0	794	0	0	0	794
(B) OTHER INSTRUCTION & RESEARCH	11	0	0	11	0	0	0	11
(C) OTHER SALARIES AND WAGES	483	0	0	483	0	0	0	483
TOTAL SALARIES AND WAGES	1,288	0	0	1,288	0	0	0	1,288
2. EMPLOYEE BENEFITS	184	0	0	184	0	0	0	184
TOTAL SALARIES AND BENEFITS	1,472	0	0	1,472	0	0	0	1,472
3. LIBRARY ACQUISITIONS	61	0	0	61	0	0	0	61
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	102	0	0	102	0	0	0	102
5. OPERATIONAL SUPPLIES AND EXPENSES	108	0	0	108	0	0	0	108
6. COST OF GOODS SOLD	0	0	48	48	0	0	0	48
7. UTILITIES	25	0	0	25	0	0	0	25
8. MUNICIPAL TAXES	4	0	0	4	0	0	0	4
9. RENOVATIONS AND ALTERATIONS	57	0	0	57	0	0	710	767
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	339	0	0	339	0	0	60	399
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	2,168	0	48	2,216	0	0	770	2,986

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	794	0	794	0	0	0	0	0	0	794
(B) OTHER INSTRUCTION & RESEARCH	11	0	11	0	0	0	0	0	0	11
(C) OTHER SALARIES AND WAGES	114	0	114	88	0	0	281	0	0	483
TOTAL SALARIES AND WAGES	919	0	919	88	0	0	281	0	0	1,288
2. EMPLOYEE BENEFITS	133	0	133	11	0	0	40	0	0	184
TOTAL SALARIES AND BENEFITS	1,052	0	1,052	99	0	0	321	0	0	1,472
3. LIBRARY ACQUISITIONS	0	0	0	61	0	0	0	0	0	61
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	70	0	70	9	0	0	23	0	0	102
5. OPERATIONAL SUPPLIES AND EXPENSES	64	0	64	3	0	0	40	1	0	108
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	25	0	0	0	0	25
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	4	0	4
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	57	0	57
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	0	0	0
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	221	0	221	0	0	0	96	22	0	339
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	1,407	0	1,407	172	25	0	480	84	0	2,168

CENTRAL COMPUTING AND COMMUNICATIONS COSTS

ACADEMIC COMPUTING	0
NON-ACADEMIC COMPUTING	0
COMMUNICATIONS	25
TOTAL	25

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: HEARST

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

McMASTER

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: McMASTER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	152,510	0	1,141	20,924	0	174,575	80,973	31,752	3,211	290,511	871
2. TOTAL EXPENSE (FROM TABLE 3)	153,538	0	1,042	20,861	0	175,441	75,884	28,870	15,869	296,064	0
3. NET REVENUE (EXPENSE)	-1,028	0	99	63	0	-866	5,089	2,882	-12,658	-5,553	871
4. NET RECONCILING ITEMS	3,464	0	-99	-646	0	2,719	0	0	0	2,719	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	2,436	0	0	-583	0	1,853	5,089	2,882	-12,658	-2,834	871
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	2	0	0	443	0	445	1,165	-2,820	1,210	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-295	295	0	140	-140	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	2,143	295	0	0	-140	2,298	6,254	62	-11,448	-2,834	871
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-1,600	4,824	0	0	1,537	4,761	15,437	11,954	28,184	60,336	83,338
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	543	5,119	0	0	1,397	7,059	21,691	12,016	16,736	57,502	84,209

Note: In addition to the above revenue and expenses, $3,388 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

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REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: McMASTER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	101,089	0	0	101,089	0	0	0	101,089	0
(II) EXTRA FORMULA	7,273	0	0	7,273	0	0	0	7,273	0
(III) OTHER MCU GRANTS	6,847	0	0	6,847	1,058	0	0	7,905	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	19,218	0	0	19,218	0
TOTAL ONTARIO GRANTS	115,209	0	0	115,209	20,276	0	0	135,485	0
(C) FEDERAL	0	0	0	0	30,627	0	0	30,627	0
(D) MUNICIPAL	0	0	0	0	47	0	0	47	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	24,989	0	0	24,989	0	0	0	24,989	0
(B) TUITION NON-CREDIT	0	1,141	0	1,141	0	0	0	1,141	0
(C) MISCELLANEOUS	1,475	0	5,244	6,719	0	0	0	6,719	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	2,567	23,997	0	26,564	1,511
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	27,424	0	0	27,424	0
6. SALES OF SERVICE AND PRODUCTS	0	0	14,915	14,915	0	0	0	14,915	0
7. INVESTMENT INCOME	3,281	0	0	3,281	32	7,755	2,967	14,035	-640
8. MISCELLANEOUS	7,556	0	765	8,321	0	0	244	8,565	0
TOTAL	152,510	1,141	20,924	174,575	80,973	31,752	3,211	290,511	871

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: McMASTER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	54,801	354	0	55,155	15,004	5,770	0	75,929
(B) OTHER INSTRUCTION & RESEARCH	6,992	0	0	6,992	0	0	0	6,992
(C) OTHER SALARIES AND WAGES	43,949	254	4,699	48,902	23,418	5,920	0	78,240
TOTAL SALARIES AND WAGES	105,742	608	4,699	111,049	38,422	11,690	0	161,161
2. EMPLOYEE BENEFITS	15,259	51	629	15,939	3,706	2,779	0	22,424
TOTAL SALARIES AND BENEFITS	121,001	659	5,328	126,988	42,128	14,469	0	183,585
3. LIBRARY ACQUISITIONS	4,743	0	0	4,743	0	271	0	5,014
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,117	0	637	4,754	9,905	2,057	0	16,716
5. OPERATIONAL SUPPLIES AND EXPENSES	12,787	364	2,265	15,416	18,779	8,107	0	42,302
6. COST OF GOODS SOLD	0	0	9,134	9,134	0	0	0	9,134
7. UTILITIES	4,501	0	992	5,493	40	71	0	5,604
8. MUNICIPAL TAXES	950	0	0	950	0	0	0	950
9. RENOVATIONS AND ALTERATIONS	24	0	1,727	1,751	0	29	15,869	17,649
10. EXTERNALLY CONTRACTED SERVICES	2,586	0	0	2,586	0	0	0	2,586
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,400	0	3,400
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	597	597	0	0	0	597
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,829	19	181	3,029	5,032	466	0	8,527
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	153,538	1,042	20,861	175,441	75,884	28,870	15,869	296,064

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: McMASTER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	46,504	8,297	54,801	0	0	0	0	0	0	54,801
(B) OTHER INSTRUCTION & RESEARCH	6,992	0	6,992	0	0	0	0	0	0	6,992
(C) OTHER SALARIES AND WAGES	13,441	3,473	16,914	5,891	3,503	3,037	5,550	7,076	1,978	43,949
TOTAL SALARIES AND WAGES	66,937	11,770	78,707	5,891	3,503	3,037	5,550	7,076	1,978	105,742
2. EMPLOYEE BENEFITS	8,930	2,392	11,322	917	493	310	942	1,006	269	15,259
TOTAL SALARIES AND BENEFITS	75,867	14,162	90,029	6,808	3,996	3,347	6,492	8,082	2,247	121,001
3. LIBRARY ACQUISITIONS	0	0	0	4,743	0	0	0	0	0	4,743
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,484	211	2,695	214	1,053	115	-165	126	79	4,117
5. OPERATIONAL SUPPLIES AND EXPENSES	5,718	1,296	7,014	736	489	865	1,116	1,696	871	12,787
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	842	0	0	3,659	0	4,501
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	950	0	950
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	24	0	24
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	2,586	0	2,586
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,193	337	1,530	38	63	110	109	211	768	2,829
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	85,262	16,006	101,268	12,539	6,443	4,437	7,552	17,334	3,965	153,538

CENTRAL COMPUTING AND COMMUNICATIONS COSTS

ACADEMIC COMPUTING	3,208
NON-ACADEMIC COMPUTING	2,379
COMMUNICATIONS	856
TOTAL	6,443

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: McMASTER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	1,617	0	547	2,164	1,661	0	0	1,661
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	1,165	27	677	1,869	1,801	0	0	1,801
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	452	-27	-130	295	-140	0	0	-140
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	91	0	1,481	435	2,817	4,824	1,537	0	0	1,537
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	91	0	1,933	408	2,687	5,119	1,397	0	0	1,397

* Other Operating funds are for library catalogue system, $1,736 thousand; instructional salaries, $445 thousand; scholarship fund, $404 thousand; and commons building elevator, $102 thousand.

O.C.A.

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	14,649	0	0	455	0	15,104	0	181	81	15,366	55
2. TOTAL EXPENSE (FROM TABLE 3)	14,756	0	0	335	0	15,091	0	139	677	15,907	0
3. NET REVENUE (EXPENSE)	-107	0	0	120	0	13	0	42	-596	-541	55
4. NET RECONCILING ITEMS	-246	0	0	-120	0	-366	0	0	365	-1	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-353	0	0	0	0	-353	0	42	-231	-542	55
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-293	0	0	0	0	-293	0	0	293	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-646	0	0	0	0	-646	0	42	62	-542	55
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-757	0	0	0	0	-757	0	70	-29	-716	46
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-1,403	0	0	0	0	-1,403	0	112	33	-1,258	101

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	9,702	0	0	9,702	0	0	0	9,702	0
(II) EXTRA FORMULA	442	0	0	442	0	0	0	442	0
(III) OTHER MCU GRANTS	255	0	0	255	0	0	0	255	0
(B) OTHER ONTARIO GRANTS	10	0	0	10	0	0	0	10	0
TOTAL ONTARIO GRANTS	10,409	0	0	10,409	0	0	0	10,409	0
(C) FEDERAL	0	0	0	0	0	0	0	0	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	3,171	0	0	3,171	0	0	0	3,171	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	320	0	0	320	0	0	0	320	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	285	0	0	285	0	175	60	520	48
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	0	0	0	0	0
6. SALES OF SERVICE AND PRODUCTS	0	0	455	455	0	0	0	455	0
7. INVESTMENT INCOME	332	0	0	332	0	6	20	358	7
8. MISCELLANEOUS	132	0	0	132	0	0	1	133	0
TOTAL	14,649	0	455	15,104	0	181	81	15,366	55

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EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MAY 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: ONTARIO COLLEGE OF ART

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	6,675	0	0	6,675	0	0	0	6,675
(B) OTHER INSTRUCTION & RESEARCH	778	0	0	778	0	0	0	778
(C) OTHER SALARIES AND WAGES	3,065	0	86	3,151	0	0	0	3,151
TOTAL SALARIES AND WAGES	10,518	0	86	10,604	0	0	0	10,604
2. EMPLOYEE BENEFITS	1,216	0	8	1,224	0	0	0	1,224
TOTAL SALARIES AND BENEFITS	11,734	0	94	11,828	0	0	0	11,828
3. LIBRARY ACQUISITIONS	76	0	0	76	0	0	0	76
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	70	0	0	70	0	0	546	616
5. OPERATIONAL SUPPLIES AND EXPENSES	1,021	0	13	1,034	0	0	0	1,034
6. COST OF GOODS SOLD	0	0	211	211	0	0	0	211
7. UTILITIES	361	0	0	361	0	0	0	361
8. MUNICIPAL TAXES	91	0	0	91	0	0	0	91
9. RENOVATIONS AND ALTERATIONS	41	0	0	41	0	0	120	161
10. EXTERNALLY CONTRACTED SERVICES	311	0	17	328	0	0	0	328
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	139	0	139
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	11	11
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,051	0	0	1,051	0	0	0	1,051
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	14,756	0	335	15,091	0	139	677	15,907

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MAY 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	6,675	0	6,675	0	0	0	0	0	0	6,675
(B) OTHER INSTRUCTION & RESEARCH	778	0	778	0	0	0	0	0	0	778
(C) OTHER SALARIES AND WAGES	288	0	288	413	0	199	1,461	451	253	3,065
TOTAL SALARIES AND WAGES	7,741	0	7,741	413	0	199	1,461	451	253	10,518
2. EMPLOYEE BENEFITS	902	0	902	59	0	34	138	56	27	1,216
TOTAL SALARIES AND BENEFITS	8,643	0	8,643	472	0	233	1,599	507	280	11,734
3. LIBRARY ACQUISITIONS	0	0	0	76	0	0	0	0	0	76
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	18	0	18	1	0	0	51	0	0	70
5. OPERATIONAL SUPPLIES AND EXPENSES	564	0	564	46	0	7	230	145	29	1,021
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	26	0	0	335	0	361
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	91	0	91
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	41	0	41
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	311	0	311
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	395	0	395	2	0	0	166	227	261	1,051
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	9,620	0	9,620	597	26	240	2,046	1,657	570	14,756

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	0
NON-ACADEMIC COMPUTING	0
COMMUNICATIONS	26
TOTAL	26

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MAY 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: ONTARIO COLLEGE OF ART

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	0	0	0	0	0	0

O.I.S.E.

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	32,138	0	430	4,085	0	36,653	4,005	104	0	40,762	0
2. TOTAL EXPENSE (FROM TABLE 3)	32,514	0	430	3,232	0	36,176	4,005	61	0	40,242	0
3. NET REVENUE (EXPENSE)	-376	0	0	853	0	477	0	43	0	520	0
4. NET RECONCILING ITEMS	-78	0	0	0	0	-78	0	0	0	-78	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-454	0	0	853	0	399	0	43	0	442	0
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	922	0	0	-922	0	0	0	0	0	0	0
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	254	-254	0	69	-69	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	722	-254	0	0	-69	399	0	43	0	442	0
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-260	3,863	0	0	-541	3,062	0	191	0	3,253	90
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	462	3,609	0	0	-610	3,461	0	234	0	3,695	90

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

TYPE OF FUND SOURCE	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	21,012	0	0	21,012	0	0	0	21,012	0
(II) EXTRA FORMULA	2,023	0	0	2,023	0	0	0	2,023	0
(III) OTHER MCU GRANTS	831	0	0	831	5	0	0	836	0
(B) OTHER ONTARIO GRANTS	4,883	0	0	4,883	679	0	0	5,562	0
TOTAL ONTARIO GRANTS	28,749	0	0	28,749	684	0	0	29,433	0
(C) FEDERAL	20	0	0	20	1,803	0	0	1,823	0
(D) MUNICIPAL	0	0	0	0	32	0	0	32	0
(E) OTHER	0	0	0	0	157	0	0	157	0
2. FEES (A) TUITION CREDIT	2,749	0	0	2,749	0	0	0	2,749	0
(B) TUITION NON-CREDIT	0	430	0	430	0	0	0	430	0
(C) MISCELLANEOUS	0	0	0	0	0	0	0	0	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	67	0	67	0
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,317	0	0	1,317	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,984	3,984	0	0	0	3,984	0
7. INVESTMENT INCOME	583	0	0	583	0	37	0	620	0
8. MISCELLANEOUS	37	0	101	138	12	0	0	150	0
TOTAL	32,138	430	4,085	36,653	4,005	104	0	40,762	0

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	11,928	0	0	11,928	219	0	0	12,147
(B) OTHER INSTRUCTION & RESEARCH	2,953	0	0	2,953	995	0	0	3,948
(C) OTHER SALARIES AND WAGES	7,902	374	1,341	9,617	986	0	0	10,603
TOTAL SALARIES AND WAGES	22,783	374	1,341	24,498	2,200	0	0	26,698
2. EMPLOYEE BENEFITS	2,963	56	195	3,214	254	0	0	3,468
TOTAL SALARIES AND BENEFITS	25,746	430	1,536	27,712	2,454	0	0	30,166
3. LIBRARY ACQUISITIONS	300	0	0	300	0	0	0	300
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	724	0	99	823	99	0	0	922
5. OPERATIONAL SUPPLIES AND EXPENSES	632	0	607	1,239	272	55	0	1,566
6. COST OF GOODS SOLD	0	0	888	888	0	0	0	888
7. UTILITIES	438	0	0	438	3	0	0	441
8. MUNICIPAL TAXES	59	0	0	59	0	0	0	59
9. RENOVATIONS AND ALTERATIONS	114	0	0	114	0	0	0	114
10. EXTERNALLY CONTRACTED SERVICES	3,137	0	0	3,137	1	0	0	3,138
11. SCHOLARSHIPS, BURSARIES, ETC.	716	0	0	716	41	6	0	763
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,081	0	102	1,183	702	0	0	1,885
16. INTERNAL COST ALLOCATIONS	-433	0	0	-433	433	0	0	0
TOTAL	32,514	430	3,232	36,176	4,005	61	0	40,242

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TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

FUNCTIONAL AREA / OBJECT OF EXPENSE	INSTRUCTION AND RESEARCH: ALL EXCL. MED (1)	INSTRUCTION AND RESEARCH: MEDICINE (2)	INSTRUCTION AND RESEARCH: SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	11,928	0	11,928	0	0	0	0	0	0	11,928
(B) OTHER INSTRUCTION & RESEARCH	2,953	0	2,953	0	0	0	0	0	0	2,953
(C) OTHER SALARIES AND WAGES	2,592	0	2,592	1,434	496	0	2,871	436	73	7,902
TOTAL SALARIES AND WAGES	17,473	0	17,473	1,434	496	0	2,871	436	73	22,783
2. EMPLOYEE BENEFITS	2,127	0	2,127	224	71	0	466	65	10	2,963
TOTAL SALARIES AND BENEFITS	19,600	0	19,600	1,658	567	0	3,337	501	83	25,746
3. LIBRARY ACQUISITIONS	0	0	0	300	0	0	0	0	0	300
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	297	0	297	64	114	0	133	97	19	724
5. OPERATIONAL SUPPLIES AND EXPENSES	251	0	251	86	41	0	176	68	10	632
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	90	0	0	348	0	438
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	59	0	59
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	114	0	114
10. EXTERNALLY CONTRACTED SERVICES	1	0	1	39	150	0	471	2,476	0	3,137
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	716	0	0	0	716
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	565	0	565	4	11	35	360	22	84	1,081
16. INTERNAL COST ALLOCATIONS	-151	0	-151	0	-49	0	-233	0	0	-433
TOTAL	20,563	0	20,563	2,151	924	751	4,244	3,685	196	32,514

CENTRAL COMPUTING AND COMMUNICATIONS COSTS

ACADEMIC COMPUTING	577
NON-ACADEMIC COMPUTING	192
COMMUNICATIONS	155
TOTAL	924

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OISE

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	38	0	1,219	0	0	1,257	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	4	0	1,170	0	337	1,511	0	0	69	69
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	34	0	49	0	-337	-254	0	0	-69	-69
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	931	0	1,170	0	1,762	3,863	0	0	-541	-541
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	965	0	1,219	0	1,425	3,609	0	0	-610	-610

* Other Operating funds are for revenue stabilization.

OTTAWA

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	191,966	0	280	10,613	0	202,859	53,357	9,494	5,016	270,726	1,490
2. TOTAL EXPENSE (FROM TABLE 3)	187,191	0	278	11,109	0	198,578	45,586	10,532	4,890	259,586	0
3. NET REVENUE (EXPENSE)	4,775	0	2	-496	0	4,281	7,771	-1,038	126	11,140	1,490
4. NET RECONCILING ITEMS	-3,249	0	-2	237	0	-3,014	0	0	0	-3,014	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,526	0	0	-259	0	1,267	7,771	-1,038	126	8,126	1,490
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,711	0	0	0	0	-1,711	183	1,376	77	-75	75
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-247	247	0	0	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-432	247	0	-259	0	-444	7,954	338	203	8,051	1,565
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,292	22,691	0	1,065	0	26,048	27,618	7,427	9,747	70,840	8,337
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	1,860	22,938	0	806	0	25,604	35,572	7,765	9,950	78,891	9,902

Note: In addition to the above revenue and expenses, $3,810 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	115,030	0	0	115,030	0	0	0	115,030	0
(II) EXTRA FORMULA	28,445	0	0	28,445	0	0	0	28,445	0
(III) OTHER MCU GRANTS	9,291	0	0	9,291	0	0	2,768	12,059	0
(B) OTHER ONTARIO GRANTS	1,045	0	0	1,045	6,422	4,164	0	11,631	0
TOTAL ONTARIO GRANTS	153,811	0	0	153,811	6,422	4,164	2,768	167,165	0
(C) FEDERAL	5	0	0	5	27,943	1,434	0	29,382	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	22	0	0	22	0	0	0	22	0
2. FEES (A) TUITION CREDIT	31,342	0	0	31,342	0	0	0	31,342	0
(B) TUITION NON-CREDIT	0	280	0	280	0	0	0	280	0
(C) MISCELLANEOUS	1,900	0	5,197	7,097	0	0	0	7,097	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	8	0	0	8	3,134	2,356	203	5,701	308
5. NON-GOVT. GRANTS & CONTRACTS	0	0	2	2	14,103	1,424	0	15,529	0
6. SALES OF SERVICE AND PRODUCTS	0	0	3,942	3,942	0	0	0	3,942	0
7. INVESTMENT INCOME	3,196	0	52	3,248	1,755	116	1,403	6,522	1,182
8. MISCELLANEOUS	1,682	0	1,420	3,102	0	0	642	3,744	0
TOTAL	191,966	280	10,613	202,859	53,357	9,494	5,016	270,726	1,490

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: OTTAWA

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	70,113	51	0	70,164	5,180	1,566	0	76,910
(B) OTHER INSTRUCTION & RESEARCH	8,941	90	0	9,031	8,677	968	0	18,676
(C) OTHER SALARIES AND WAGES	48,983	32	2,833	51,848	7,912	3,783	0	63,543
TOTAL SALARIES AND WAGES	128,037	173	2,833	131,043	21,769	6,317	0	159,129
2. EMPLOYEE BENEFITS	19,377	8	342	19,727	2,670	611	0	23,008
TOTAL SALARIES AND BENEFITS	147,414	181	3,175	150,770	24,439	6,928	0	182,137
3. LIBRARY ACQUISITIONS	3,293	0	0	3,293	129	137	0	3,559
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	7,759	1	286	8,046	4,682	291	0	13,019
5. OPERATIONAL SUPPLIES AND EXPENSES	8,475	24	311	8,810	7,257	241	0	16,308
6. COST OF GOODS SOLD	0	0	221	221	0	0	0	221
7. UTILITIES	5,230	0	652	5,882	35	42	0	5,959
8. MUNICIPAL TAXES	1,129	0	116	1,245	0	0	0	1,245
9. RENOVATIONS AND ALTERATIONS	3,725	0	767	4,492	15	7	4,763	9,277
10. EXTERNALLY CONTRACTED SERVICES	4,015	0	1,810	5,825	0	0	0	5,825
11. SCHOLARSHIPS, BURSARIES, ETC.	1,291	0	0	1,291	3,049	897	0	5,237
12. PRINCIPAL AND INTEREST REPAYMENTS	393	0	2,850	3,243	0	0	0	3,243
13. LAND AND SITE SERVICES	0	0	144	144	0	0	0	144
14. BUILDINGS	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	7,351	72	777	8,200	3,378	1,707	127	13,412
16. INTERNAL COST ALLOCATIONS	-2,884	0	0	-2,884	2,602	282	0	0
TOTAL	187,191	278	11,109	198,578	45,586	10,532	4,890	259,586

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	61,785	8,328	70,113	0	0	0	0	0	0	70,113
(B) OTHER INSTRUCTION & RESEARCH	8,458	483	8,941	0	0	0	0	0	0	8,941
(C) OTHER SALARIES AND WAGES	16,932	3,657	20,589	6,566	4,142	2,693	7,581	6,077	1,335	48,983
TOTAL SALARIES AND WAGES	87,175	12,468	99,643	6,566	4,142	2,693	7,581	6,077	1,335	128,037
2. EMPLOYEE BENEFITS	13,129	1,838	14,967	1,082	572	284	1,282	1,074	116	19,377
TOTAL SALARIES AND BENEFITS	100,304	14,306	114,610	7,648	4,714	2,977	8,863	7,151	1,451	147,414
3. LIBRARY ACQUISITIONS	0	0	0	3,293	0	0	0	0	0	3,293
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,967	318	3,285	533	2,496	356	745	272	72	7,759
5. OPERATIONAL SUPPLIES AND EXPENSES	3,581	835	4,416	276	1,150	362	1,238	587	446	8,475
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	1,083	0	0	4,147	0	5,230
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,129	0	1,129
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	3,725	0	3,725
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	4,015	0	4,015
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,291	0	0	0	1,291
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	393	393
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,197	322	2,519	63	175	321	1,429	618	2,226	7,351
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-2,884	0	0	-2,884
TOTAL	109,049	15,781	124,830	11,813	9,618	5,307	9,391	21,644	4,588	187,191

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	4,143
NON-ACADEMIC COMPUTING	4,392
COMMUNICATIONS	1,083
TOTAL	9,618

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: OTTAWA

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	4,292	7,313	0	11,333	22,938	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	3,043	5,531	0	14,117	22,691	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	1,249	1,782	0	-2,784	247	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	3,043	5,531	0	14,117	22,691	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	4,292	7,313	0	11,333	22,938	0	0	0	0

* Other Operating funds are for pensions, $9,206 thousand; computer, $1,080 thousand; sports, $369 thousand; ordinateur, $250 thousand; health services, ($217) thousand; presses inventaire, $200 thousand; financial aid, $150 thousand; short courses, $125 thousand; reprography, ($22) thousand; and sundries, $192 thousand.

QUEEN'S

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	155,767	0	1,106	26,535	0	183,408	59,312	31,087	7,461	281,268	4,480
2. TOTAL EXPENSE (FROM TABLE 3)	152,751	0	1,106	22,259	0	176,116	53,231	32,280	15,210	276,837	0
3. NET REVENUE (EXPENSE)	3,016	0	0	4,276	0	7,292	6,081	-1,193	-7,749	4,431	4,480
4. NET RECONCILING ITEMS	0	0	0	148	0	148	0	0	-2,037	-1,889	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	3,016	0	0	4,424	0	7,440	6,081	-1,193	-9,786	2,542	4,480
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,293	0	0	-2,947	0	-4,240	3,087	-4,279	4,911	-521	521
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,790	1,790	0	-292	292	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-67	1,790	0	1,185	292	3,200	9,168	-5,472	-4,875	2,021	5,001
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,937	6,101	0	1,570	1,739	5,473	18,683	20,933	17,664	62,753	74,472
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-4,004	7,891	0	2,755	2,031	8,673	27,851	15,461	12,789	64,774	79,473

Note: In addition to the above revenue and expenses, $2,836 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

TYPE OF FUND / SOURCE	GENERAL EXPENDABLE FUNDS: OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	RESTRICTED EXPENDABLE FUNDS: SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL EXPENDABLE (8)	NON-EXPENDABLE TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	105,797	0	0	105,797	0	0	0	105,797	0
(II) EXTRA FORMULA	12,921	0	0	12,921	0	0	0	12,921	0
(III) OTHER MCU GRANTS	7,466	0	0	7,466	0	0	0	7,466	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	8,323	2,783	517	11,623	0
TOTAL ONTARIO GRANTS	126,184	0	0	126,184	8,323	2,783	517	137,807	0
(C) FEDERAL	14	0	0	14	34,731	3,232	0	37,977	0
(D) MUNICIPAL	0	0	0	0	0	0	78	78	0
(E) OTHER	0	0	0	0	573	91	0	664	0
2. FEES (A) TUITION CREDIT	26,363	0	0	26,363	0	0	0	26,363	0
(B) TUITION NON-CREDIT	0	1,106	0	1,106	0	0	0	1,106	0
(C) MISCELLANEOUS	1,367	0	12,603	13,970	0	0	0	13,970	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	4	0	0	4	589	5,984	5,411	11,988	4,188
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	13,917	2,959	0	16,876	0
6. SALES OF SERVICE AND PRODUCTS	0	0	13,932	13,932	0	0	0	13,932	0
7. INVESTMENT INCOME	87	0	0	87	1,040	10,526	1,317	12,970	292
8. MISCELLANEOUS	1,748	0	0	1,748	139	5,512	138	7,537	0
TOTAL	155,767	1,106	26,535	183,408	59,312	31,087	7,461	281,268	4,480

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	62,166	18	0	62,184	2,804	5,787	0	70,775
(B) OTHER INSTRUCTION & RESEARCH	5,594	179	0	5,773	18,994	1,814	0	26,581
(C) OTHER SALARIES AND WAGES	45,280	272	4,788	50,340	2,297	6,525	0	59,162
TOTAL SALARIES AND WAGES	113,040	469	4,788	118,297	24,095	14,126	0	156,518
2. EMPLOYEE BENEFITS	14,020	13	523	14,556	1,915	1,022	0	17,493
TOTAL SALARIES AND BENEFITS	127,060	482	5,311	132,853	26,010	15,148	0	174,011
3. LIBRARY ACQUISITIONS	4,424	0	0	4,424	31	212	0	4,667
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,420	26	863	5,309	8,122	3,404	0	16,835
5. OPERATIONAL SUPPLIES AND EXPENSES	8,194	447	3,054	11,695	8,346	3,162	11	23,214
6. COST OF GOODS SOLD	0	0	2,301	2,301	0	0	0	2,301
7. UTILITIES	4,217	0	1,941	6,158	0	80	0	6,238
8. MUNICIPAL TAXES	1,243	0	514	1,757	0	0	0	1,757
9. RENOVATIONS AND ALTERATIONS	0	0	613	613	6	37	11,716	12,372
10. EXTERNALLY CONTRACTED SERVICES	146	0	6,030	6,176	4,185	172	0	10,533
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	554	7,634	0	8,188
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,113	1,113	0	0	0	1,113
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	3,483	3,483
15. MISCELLANEOUS	4,846	105	314	5,265	4,270	2,590	0	12,125
16. INTERNAL COST ALLOCATIONS	-1,799	46	205	-1,548	1,707	-159	0	0
TOTAL	152,751	1,106	22,259	176,116	53,231	32,280	15,210	276,837

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: QUEEN'S

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	53,530	8,636	62,166	0	0	0	0	0	0	62,166
(B) OTHER INSTRUCTION & RESEARCH	5,284	310	5,594	0	0	0	0	0	0	5,594
(C) OTHER SALARIES AND WAGES	12,038	3,357	15,395	7,203	2,624	3,771	6,111	7,364	2,812	45,280
TOTAL SALARIES AND WAGES	70,852	12,303	83,155	7,203	2,624	3,771	6,111	7,364	2,812	113,040
2. EMPLOYEE BENEFITS	8,194	1,820	10,014	867	329	410	682	1,131	587	14,020
TOTAL SALARIES AND BENEFITS	79,046	14,123	93,169	8,070	2,953	4,181	6,793	8,495	3,399	127,060
3. LIBRARY ACQUISITIONS	0	0	0	4,424	0	0	0	0	0	4,424
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,173	158	1,331	124	2,062	152	403	205	143	4,420
5. OPERATIONAL SUPPLIES AND EXPENSES	2,721	443	3,164	185	515	988	409	2,080	853	8,194
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	93	0	0	4,124	0	4,217
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,243	0	1,243
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	0	0	0
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	146	0	146
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	0	0	0	0	0
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,139	257	2,396	64	45	407	618	255	1,061	4,846
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	15	-1,814	0	0	-1,799
TOTAL	85,079	14,981	100,060	12,867	5,668	5,743	6,409	16,548	5,456	152,751

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	2,812
NON-ACADEMIC COMPUTING	2,467
COMMUNICATIONS	389
TOTAL	5,668

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: QUEEN'S

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	-59	615	6,203	100	0	6,859	372	183	0	555
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	797	4,272	0	0	5,069	0	263	0	263
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-59	-182	1,931	100	0	1,790	372	-80	0	292
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	229	800	4,272	800	0	6,101	1,479	260	0	1,739
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	170	618	6,203	900	0	7,891	1,851	180	0	2,031

RYERSON

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	98,295	0	2,770	10,517	0	111,582	6,763	2,682	1,719	122,746	123
2. TOTAL EXPENSE (FROM TABLE 3)	101,002	0	2,250	10,140	0	113,392	6,340	1,919	24,759	146,410	0
3. NET REVENUE (EXPENSE)	-2,707	0	520	377	0	-1,810	423	763	-23,040	-23,664	123
4. NET RECONCILING ITEMS	2,249	0	107	1,001	0	3,357	183	456	17,882	21,878	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-458	0	627	1,378	0	1,547	606	1,219	-5,158	-1,786	123
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-996	0	0	-1,755	0	-2,751	0	-1,130	4,063	182	-182
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,550	1,560	0	-10	0	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-3,004	1,560	627	-387	0	-1,204	606	89	-1,095	-1,604	-59
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-6,402	1,522	0	89	0	-4,791	617	1,210	-1,530	-4,494	1,138
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-9,406	3,082	627	-298	0	-5,995	1,223	1,299	-2,625	-6,098	1,079

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1991
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	65,604	0	0	65,604	0	0	0	65,604	0
(II) EXTRA FORMULA	2,814	0	0	2,814	0	0	0	2,814	0
(III) OTHER MCU GRANTS	2,771	0	0	2,771	430	0	0	3,201	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	653	0	1,000	1,653	0
TOTAL ONTARIO GRANTS	71,189	0	0	71,189	1,083	0	1,000	73,272	0
(C) FEDERAL	0	0	0	0	3,812	0	0	3,812	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	23,999	0	0	23,999	0	0	0	23,999	0
(B) TUITION NON-CREDIT	0	2,624	0	2,624	0	0	0	2,624	0
(C) MISCELLANEOUS	2,500	146	73	2,719	0	0	0	2,719	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	2,344	0	2,344	123
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,808	0	0	1,808	0
6. SALES OF SERVICE AND PRODUCTS	0	0	9,978	9,978	0	0	0	9,978	0
7. INVESTMENT INCOME	257	0	0	257	60	304	680	1,301	0
8. MISCELLANEOUS	350	0	466	816	0	34	39	889	0
TOTAL	98,295	2,770	10,517	111,582	6,763	2,682	1,719	122,746	123

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 31 MARCH 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	44,183	621	0	44,804	106	12	0	44,922
(B) OTHER INSTRUCTION & RESEARCH	44	34	0	78	10	9	0	97
(C) OTHER SALARIES AND WAGES	27,870	451	2,411	30,732	2,403	459	0	33,594
TOTAL SALARIES AND WAGES	72,097	1,106	2,411	75,614	2,519	480	0	78,613
2. EMPLOYEE BENEFITS	11,724	56	353	12,133	109	44	0	12,286
TOTAL SALARIES AND BENEFITS	83,821	1,162	2,764	87,747	2,628	524	0	90,899
3. LIBRARY ACQUISITIONS	683	21	0	704	48	100	0	852
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,533	92	121	2,746	258	485	1,055	4,544
5. OPERATIONAL SUPPLIES AND EXPENSES	2,883	239	728	3,850	1,236	197	10	5,293
6. COST OF GOODS SOLD	0	0	5,402	5,402	0	0	0	5,402
7. UTILITIES	2,984	0	36	3,020	3	7	0	3,030
8. MUNICIPAL TAXES	669	0	0	669	0	0	0	669
9. RENOVATIONS AND ALTERATIONS	255	0	76	331	0	0	423	754
10. EXTERNALLY CONTRACTED SERVICES	3,846	658	133	4,637	1,027	114	0	5,778
11. SCHOLARSHIPS, BURSARIES, ETC.	57	0	0	57	5	349	0	411
12. PRINCIPAL AND INTEREST REPAYMENTS	1,274	0	837	2,111	0	0	0	2,111
13. LAND AND SITE SERVICES	6	1	0	7	0	0	1,139	1,146
14. BUILDINGS	0	0	0	0	0	0	21,878	21,878
15. MISCELLANEOUS	1,991	77	43	2,111	1,135	143	254	3,643
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	101,002	2,250	10,140	113,392	6,340	1,919	24,759	146,410

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 31 MARCH 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	44,183	0	44,183	0	0	0	0	0	0	44,183
(B) OTHER INSTRUCTION & RESEARCH	44	0	44	0	0	0	0	0	0	44
(C) OTHER SALARIES AND WAGES	7,695	0	7,695	2,532	4,005	1,690	6,549	3,369	2,030	27,870
TOTAL SALARIES AND WAGES	51,922	0	51,922	2,532	4,005	1,690	6,549	3,369	2,030	72,097
2. EMPLOYEE BENEFITS	7,705	0	7,705	502	592	246	1,798	680	201	11,724
TOTAL SALARIES AND BENEFITS	59,627	0	59,627	3,034	4,597	1,936	8,347	4,049	2,231	83,821
3. LIBRARY ACQUISITIONS	0	0	0	683	0	0	0	0	0	683
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	735	0	735	215	821	141	132	116	373	2,533
5. OPERATIONAL SUPPLIES AND EXPENSES	593	0	593	31	606	140	355	696	462	2,883
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	302	0	0	2,682	0	2,984
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	669	0	669
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	255	0	255
10. EXTERNALLY CONTRACTED SERVICES	599	0	599	23	32	52	442	2,357	341	3,846
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	57	0	0	0	57
12. PRINCIPAL AND INTEREST REPAYMENTS	1,274	0	1,274	0	0	0	0	0	0	1,274
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	6	0	6
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	578	0	578	8	83	186	558	505	73	1,991
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	63,406	0	63,406	3,994	6,441	2,512	9,834	11,335	3,480	101,002

CENTRAL COMPUTING AND COMMUNICATIONS COSTS

ACADEMIC COMPUTING	2,034
NON-ACADEMIC COMPUTING	1,187
COMMUNICATIONS	3,220
TOTAL	6,441

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 31 MARCH 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: RYERSON

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	100	0	1,779	0	1,898	3,777	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	139	0	0	0	2,078	2,217	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-39	0	1,779	0	-180	1,560	0	0	0	0
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	188	0	543	0	791	1,522	0	0	0	0
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	149	0	2,322	0	611	3,082	0	0	0	0

* Other Operating funds are for student non-tuition activities, $395 thousand; Professional Development Fund, $123 thousand; and student athletics capital levy, $93 thousand.

TORONTO

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	471,348	0	28,036	67,051	0	566,435	144,454	54,699	8,374	773,962	6,483
2. TOTAL EXPENSE (FROM TABLE 3)	444,467	0	25,694	64,703	0	534,864	131,846	34,077	29,572	730,359	0
3. NET REVENUE (EXPENSE)	26,881	0	2,342	2,348	0	31,571	12,608	20,622	-21,198	43,603	6,483
4. NET RECONCILING ITEMS	-1,070	0	-2,342	-870	0	-4,282	0	4,412	-4,412	-4,282	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	25,811	0	0	1,478	0	27,289	12,608	25,034	-25,610	39,321	6,483
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-23,296	0	0	542	0	-22,754	-245	-79,559	8,677	-93,881	93,881
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-3,902	3,902	0	-2,311	2,311	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-1,387	3,902	0	-291	2,311	4,535	12,363	-54,525	-16,933	-54,560	100,364
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-16,121	26,345	0	901	13,340	24,465	61,377	110,254	11,489	207,585	221,942
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-17,508	30,247	0	610	15,651	29,000	73,740	55,729	-5,444	153,025	322,306

Note: In addition to the above revenue and expenses, $14,105 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	TRUST AND ENDOWMENT (9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	331,111	0	0	331,111	0	0	0	331,111	0
(II) EXTRA FORMULA	16,440	0	0	16,440	0	0	0	16,440	0
(III) OTHER MCU GRANTS	24,991	1,308	136	26,435	2,448	552	0	29,435	0
(B) OTHER ONTARIO GRANTS	312	70	0	382	15,803	1,809	453	18,447	0
TOTAL ONTARIO GRANTS	372,854	1,378	136	374,368	18,251	2,361	453	395,433	0
(C) FEDERAL	0	94	37	131	83,035	2,231	0	85,397	0
(D) MUNICIPAL	16	0	0	16	376	0	0	392	6
(E) OTHER	0	0	0	0	2,134	0	0	2,134	0
2. FEES (A) TUITION CREDIT	81,219	0	0	81,219	0	0	0	81,219	0
(B) TUITION NON-CREDIT	0	21,190	0	21,190	0	0	0	21,190	0
(C) MISCELLANEOUS	6,109	4,489	12,104	22,702	0	0	431	23,133	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	7,703	17,167	4,412	29,282	5,485
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	27,366	5,873	0	33,239	992
6. SALES OF SERVICE AND PRODUCTS	0	0	52,744	52,744	0	0	0	52,744	0
7. INVESTMENT INCOME	10,467	161	1,736	12,364	5,589	26,077	3,078	47,108	0
8. MISCELLANEOUS	683	724	294	1,701	0	990	0	2,691	0
TOTAL	471,348	28,036	67,051	566,435	144,454	54,699	8,374	773,962	6,483

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	163,598	2,512	0	166,110	9,564	1,888	0	177,562
(B) OTHER INSTRUCTION & RESEARCH	25,805	3,570	0	29,375	29,170	2,053	0	60,598
(C) OTHER SALARIES AND WAGES	136,897	12,076	20,246	169,219	28,650	7,802	0	205,671
TOTAL SALARIES AND WAGES	326,300	18,158	20,246	364,704	67,384	11,743	0	443,831
2. EMPLOYEE BENEFITS	27,076	1,535	1,889	30,500	3,650	398	0	34,548
TOTAL SALARIES AND BENEFITS	353,376	19,693	22,135	395,204	71,034	12,141	0	478,379
3. LIBRARY ACQUISITIONS	9,407	0	0	9,407	2,385	354	0	12,146
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	14,678	851	2,094	17,623	18,646	2,314	0	38,583
5. OPERATIONAL SUPPLIES AND EXPENSES	26,129	5,641	6,163	37,933	26,285	9,202	0	73,420
6. COST OF GOODS SOLD	0	0	18,482	18,482	0	0	0	18,482
7. UTILITIES	16,632	115	2,017	18,764	128	73	0	18,965
8. MUNICIPAL TAXES	2,742	0	19	2,761	0	0	0	2,761
9. RENOVATIONS AND ALTERATIONS	4,622	0	1,614	6,236	1,234	68	14,519	22,057
10. EXTERNALLY CONTRACTED SERVICES	3,500	0	7,997	11,497	0	0	0	11,497
11. SCHOLARSHIPS, BURSARIES, ETC.	8,562	0	0	8,562	427	5,720	0	14,709
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	2,652	2,652	0	0	0	2,652
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	15,053	15,053
15. MISCELLANEOUS	6,737	-606	1,530	7,661	11,707	2,287	0	21,655
16. INTERNAL COST ALLOCATIONS	-1,918	0	0	-1,918	0	1,918	0	0
TOTAL	444,467	25,694	64,703	534,864	131,846	34,077	29,572	730,359

TABLE 4

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	138,818	24,780	163,598	0	0	0	0	0	0	163,598
(B) OTHER INSTRUCTION & RESEARCH	24,818	987	25,805	0	0	0	0	0	0	25,805
(C) OTHER SALARIES AND WAGES	43,086	14,543	57,629	18,560	7,183	7,521	18,526	23,774	3,704	136,897
TOTAL SALARIES AND WAGES	206,722	40,310	247,032	18,560	7,183	7,521	18,526	23,774	3,704	326,300
2. EMPLOYEE BENEFITS	16,497	4,252	20,749	1,795	436	286	1,376	2,243	191	27,076
TOTAL SALARIES AND BENEFITS	223,219	44,562	267,781	20,355	7,619	7,807	19,902	26,017	3,895	353,376
3. LIBRARY ACQUISITIONS	0	0	0	9,407	0	0	0	0	0	9,407
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	6,067	1,264	7,331	1,561	3,740	496	648	689	213	14,678
5. OPERATIONAL SUPPLIES AND EXPENSES	15,770	1,376	17,146	1,343	1,061	814	2,083	1,668	2,014	26,129
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	3,075	0	0	13,557	0	16,632
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	2,742	0	2,742
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	4,622	0	4,622
10. EXTERNALLY CONTRACTED SERVICES	0	277	277	152	55	296	35	2,685	0	3,500
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	8,562	0	0	0	8,562
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,326	305	1,631	100	169	177	962	1,713	1,985	6,737
16. INTERNAL COST ALLOCATIONS	-156	-812	-968	0	0	0	0	0	-950	-1,918
TOTAL	246,226	46,972	293,198	32,918	15,719	18,152	23,630	53,693	7,157	444,467

CENTRAL COMPUTING AND COMMUNICATIONS COSTS

ACADEMIC COMPUTING	8,695
NON-ACADEMIC COMPUTING	3,233
COMMUNICATIONS	3,791
TOTAL	15,719

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TORONTO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER* (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	2,183	6,945	15,929	0	0	25,057	2,619	0	2,258	4,877
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,918	5,906	13,331	0	0	21,155	2,566	0	0	2,566
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	265	1,039	2,598	0	0	3,902	53	0	2,258	2,311
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,342	5,906	18,097	0	0	26,345	3,447	0	9,893	13,340
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,607	6,945	20,695	0	0	30,247	3,500	0	12,151	15,651

* Other Ancillary funds are for capital renewal fund.

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TRENT

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING		OTHER (NON-CREDIT)	ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	(3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	33,037	0	74	9,935	0	43,046	2,702	2,460	3,342	51,550	640
2. TOTAL EXPENSE (FROM TABLE 3)	32,635	0	35	9,866	0	42,536	2,127	2,178	8,835	55,676	0
3. NET REVENUE (EXPENSE)	402	0	39	69	0	510	575	282	-5,493	-4,126	640
4. NET RECONCILING ITEMS	-323	0	0	24	0	-299	0	0	0	-299	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	79	0	39	93	0	211	575	282	-5,493	-4,425	640
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	235	0	-39	-78	0	118	-36	-62	-41	-21	21
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-388	388	0	6	-6	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-74	388	0	21	-6	329	539	220	-5,534	-4,446	661
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-633	179	0	-125	566	-13	683	1,429	1,493	3,592	4,206
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-707	567	0	-104	560	316	1,222	1,649	-4,041	-854	4,867

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: TRENT

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	17,352	0	0	17,352	0	0	0	17,352	0
(II) EXTRA FORMULA	5,459	0	0	5,459	0	0	0	5,459	0
(III) OTHER MCU GRANTS	1,128	0	0	1,128	0	0	1,454	2,582	0
(B) OTHER ONTARIO GRANTS	0	0	4	4	915	0	0	919	0
TOTAL ONTARIO GRANTS	23,939	0	4	23,943	915	0	1,454	26,312	0
(C) FEDERAL	0	0	0	0	1,521	522	0	2,043	0
(D) MUNICIPAL	0	0	0	0	0	127	0	127	0
(E) OTHER	0	0	0	0	0	0	0	0	0
2. FEES (A) TUITION CREDIT	7,792	0	0	7,792	0	0	0	7,792	0
(B) TUITION NON-CREDIT	0	74	0	74	0	0	0	74	0
(C) MISCELLANEOUS	772	0	5,504	6,276	0	0	0	6,276	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	77	1,324	1,664	3,065	600
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	103	0	0	103	0
6. SALES OF SERVICE AND PRODUCTS	0	0	4,385	4,385	0	0	0	4,385	0
7. INVESTMENT INCOME	306	0	29	335	4	404	224	967	39
8. MISCELLANEOUS	228	0	13	241	82	83	0	406	1
TOTAL	33,037	74	9,935	43,046	2,702	2,460	3,342	51,550	640

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: TRENT

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	13,490	0	0	13,490	20	0	0	13,510
(B) OTHER INSTRUCTION & RESEARCH	2,087	0	0	2,087	845	10	0	2,942
(C) OTHER SALARIES AND WAGES	8,196	29	2,849	11,074	138	269	0	11,481
TOTAL SALARIES AND WAGES	23,773	29	2,849	26,651	1,003	279	0	27,933
2. EMPLOYEE BENEFITS	3,366	2	419	3,787	95	29	0	3,911
TOTAL SALARIES AND BENEFITS	27,139	31	3,268	30,438	1,098	308	0	31,844
3. LIBRARY ACQUISITIONS	602	0	0	602	0	23	0	625
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	695	0	190	885	280	197	17	1,379
5. OPERATIONAL SUPPLIES AND EXPENSES	1,368	2	720	2,090	328	270	0	2,688
6. COST OF GOODS SOLD	0	0	2,170	2,170	0	0	0	2,170
7. UTILITIES	737	0	679	1,416	1	4	0	1,421
8. MUNICIPAL TAXES	271	0	0	271	0	0	0	271
9. RENOVATIONS AND ALTERATIONS	79	0	294	373	0	14	173	560
10. EXTERNALLY CONTRACTED SERVICES	249	0	1,826	2,075	43	5	0	2,123
11. SCHOLARSHIPS, BURSARIES, ETC.	192	0	0	192	0	828	0	1,020
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	427	427	0	0	0	427
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	8,645	8,645
15. MISCELLANEOUS	1,303	2	292	1,597	377	529	0	2,503
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	32,635	35	9,866	42,536	2,127	2,178	8,835	55,676

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	13,490	0	13,490	0	0	0	0	0	0	13,490
(B) OTHER INSTRUCTION & RESEARCH	2,087	0	2,087	0	0	0	0	0	0	2,087
(C) OTHER SALARIES AND WAGES	1,455	0	1,455	1,535	617	795	2,129	1,218	447	8,196
TOTAL SALARIES AND WAGES	17,032	0	17,032	1,535	617	795	2,129	1,218	447	23,773
2. EMPLOYEE BENEFITS	2,395	0	2,395	216	86	110	308	188	63	3,366
TOTAL SALARIES AND BENEFITS	19,427	0	19,427	1,751	703	905	2,437	1,406	510	27,139
3. LIBRARY ACQUISITIONS	0	0	0	602	0	0	0	0	0	602
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	233	0	233	78	250	23	70	36	5	695
5. OPERATIONAL SUPPLIES AND EXPENSES	470	0	470	130	66	44	176	301	181	1,368
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	236	0	0	501	0	737
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	271	0	271
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	79	0	79
10. EXTERNALLY CONTRACTED SERVICES	6	0	6	140	57	0	3	15	28	249
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	192	0	0	0	192
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	373	0	373	9	23	45	213	185	455	1,303
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	20,509	0	20,509	2,710	1,335	1,209	2,899	2,794	1,179	32,635

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	478
NON-ACADEMIC COMPUTING	548
COMMUNICATIONS	309
TOTAL	1,335

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: TRENT

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	100	106	265	34	0	505	180	0	0	180
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	7	33	53	24	0	117	186	0	0	186
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	93	73	212	10	0	388	-6	0	0	-6
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	22	33	53	71	0	179	566	0	0	566
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	115	106	265	81	0	567	560	0	0	560

WATERLOO

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	165,405	0	116	38,614	0	204,135	47,886	6,997	2,896	261,914	343
2. TOTAL EXPENSE (FROM TABLE 3)	164,338	0	116	38,092	0	202,546	49,752	2,386	2,410	257,094	0
3. NET REVENUE (EXPENSE)	1,067	0	0	522	0	1,589	-1,866	4,611	486	4,820	343
4. NET RECONCILING ITEMS	-999	0	0	-97	0	-1,096	12	-8	-155	-1,247	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	68	0	0	425	0	493	-1,854	4,603	331	3,573	343
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-31	0	0	53	0	22	1,263	-3,167	789	-1,093	1,093
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-522	522	0	109	-109	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-485	522	0	587	-109	515	-591	1,436	1,120	2,480	1,436
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-3,548	3,848	0	632	2,148	3,080	15,716	6,328	4,675	29,799	7,865
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-4,033	4,370	0	1,219	2,039	3,595	15,125	7,764	5,795	32,279	9,301

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	112,994	0	0	112,994	0	0	0	112,994	0
(II) EXTRA FORMULA	3,295	0	0	3,295	0	0	0	3,295	0
(III) OTHER MCU GRANTS	7,845	0	0	7,845	4,075	0	1,558	13,478	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	7,529	0	0	7,529	0
TOTAL ONTARIO GRANTS	124,134	0	0	124,134	11,604	0	1,558	137,296	0
(C) FEDERAL	0	0	0	0	24,386	30	0	24,416	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	358	0	0	358	0
2. FEES (A) TUITION CREDIT	35,263	0	0	35,263	0	0	0	35,263	0
(B) TUITION NON-CREDIT	0	116	0	116	0	0	0	116	0
(C) MISCELLANEOUS	1,389	0	8,080	9,469	0	0	571	10,040	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	248	5,353	0	5,601	343
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	7,689	0	0	7,689	0
6. SALES OF SERVICE AND PRODUCTS	0	0	30,534	30,534	0	0	0	30,534	0
7. INVESTMENT INCOME	3,483	0	0	3,483	672	1,482	767	6,404	0
8. MISCELLANEOUS	1,136	0	0	1,136	2,929	132	0	4,197	0
TOTAL	165,405	116	38,614	204,135	47,886	6,997	2,896	261,914	343

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WATERLOO

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	58,488	0	0	58,488	6,554	245	0	65,287
(B) OTHER INSTRUCTION & RESEARCH	7,434	0	0	7,434	7,659	355	0	15,448
(C) OTHER SALARIES AND WAGES	50,361	72	10,395	60,828	11,705	0	0	72,533
TOTAL SALARIES AND WAGES	116,283	72	10,395	126,750	25,918	600	0	153,268
2. EMPLOYEE BENEFITS	15,201	5	1,303	16,509	1,741	38	0	18,288
TOTAL SALARIES AND BENEFITS	131,484	77	11,698	143,259	27,659	638	0	171,556
3. LIBRARY ACQUISITIONS	4,049	0	0	4,049	0	0	139	4,188
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	5,366	0	807	6,173	6,693	134	93	13,093
5. OPERATIONAL SUPPLIES AND EXPENSES	10,409	39	5,589	16,037	10,244	560	265	27,106
6. COST OF GOODS SOLD	0	0	15,057	15,057	0	0	0	15,057
7. UTILITIES	4,804	0	1,636	6,440	0	0	0	6,440
8. MUNICIPAL TAXES	1,287	0	572	1,859	0	0	0	1,859
9. RENOVATIONS AND ALTERATIONS	914	0	787	1,701	94	0	116	1,911
10. EXTERNALLY CONTRACTED SERVICES	433	0	0	433	0	0	0	433
11. SCHOLARSHIPS, BURSARIES, ETC.	1,428	0	0	1,428	598	885	0	2,911
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,385	1,385	0	0	0	1,385
13. LAND AND SITE SERVICES	59	0	267	326	0	0	268	594
14. BUILDINGS	0	0	201	201	0	0	1,529	1,730
15. MISCELLANEOUS	4,105	0	93	4,198	4,464	169	0	8,831
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	164,338	116	38,092	202,546	49,752	2,386	2,410	257,094

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WATERLOO

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	58,488	0	58,488	0	0	0	0	0	0	58,488
(B) OTHER INSTRUCTION & RESEARCH	7,434	0	7,434	0	0	0	0	0	0	7,434
(C) OTHER SALARIES AND WAGES	17,078	0	17,078	4,697	4,558	4,559	8,995	10,160	314	50,361
TOTAL SALARIES AND WAGES	83,000	0	83,000	4,697	4,558	4,559	8,995	10,160	314	116,283
2. EMPLOYEE BENEFITS	10,131	0	10,131	834	667	738	1,304	1,467	60	15,201
TOTAL SALARIES AND BENEFITS	93,131	0	93,131	5,531	5,225	5,297	10,299	11,627	374	131,484
3. LIBRARY ACQUISITIONS	0	0	0	4,049	0	0	0	0	0	4,049
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	3,036	0	3,036	552	1,166	84	350	162	16	5,366
5. OPERATIONAL SUPPLIES AND EXPENSES	6,439	0	6,439	328	554	567	1,421	958	142	10,409
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	945	0	0	3,859	0	4,804
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,287	0	1,287
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	914	0	914
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	433	0	433
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	1,428	0	0	0	1,428
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	59	0	59
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,753	0	1,753	33	63	556	524	768	408	4,105
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	104,359	0	104,359	10,493	7,953	7,932	12,594	20,067	940	164,338

CENTRAL COMPUTING AND COMMUNICATIONS COSTS

ACADEMIC COMPUTING	4,293
NON-ACADEMIC COMPUTING	2,413
COMMUNICATIONS	1,247
TOTAL	7,953

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WATERLOO

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER* (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,534	65	1,985	0	0	3,584	291	0	524	815
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,112	267	1,683	0	0	3,062	483	0	441	924
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	422	-202	302	0	0	522	-192	0	83	-109
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	1,898	267	1,683	0	0	3,848	1,504	0	644	2,148
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,320	65	1,985	0	0	4,370	1,312	0	727	2,039

* Other ancillary funds are for residence capital debt retirement, $441 thousand; interest-free loan, $248 thousand; town houses, $38 thousand.

WESTERN

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	220,618	0	10,650	55,110	0	286,378	48,437	25,582	9,570	369,967	451
2. TOTAL EXPENSE (FROM TABLE 3)	218,813	0	10,015	54,906	0	283,734	54,569	7,173	31,525	377,001	0
3. NET REVENUE (EXPENSE)	1,805	0	635	204	0	2,644	-6,132	18,409	-21,955	-7,034	451
4. NET RECONCILING ITEMS	-707	0	12	-958	0	-1,653	-71	1,370	-9	-363	-6
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	1,098	0	647	-754	0	991	-6,203	19,779	-21,964	-7,397	445
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-1,667	0	-777	920	0	-1,524	8,550	-29,796	20,625	-2,145	2,145
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-1,901	1,901	0	-380	380	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-2,470	1,901	-130	-214	380	-533	2,347	-10,017	-1,339	-9,542	2,590
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-5,347	11,088	3,180	-203	6,851	15,569	13,681	47,214	7,399	83,863	21,728
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-7,817	12,989	3,050	-417	7,231	15,036	16,028	37,197	6,060	74,321	24,318

Note: In addition to the above revenue and expenses, $4,378 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and were expended as salary payments to the members of academic staff who provided services.

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	149,117	0	0	149,117	0	0	0	149,117	0
(II) EXTRA FORMULA	5,489	0	0	5,489	0	0	0	5,489	0
(III) OTHER MCU GRANTS	9,127	32	0	9,159	438	0	0	9,597	0
(B) OTHER ONTARIO GRANTS	1,264	2,096	154	3,514	5,459	1,577	0	10,550	0
TOTAL ONTARIO GRANTS	164,997	2,128	154	167,279	5,897	1,577	0	174,753	0
(C) FEDERAL	587	741	0	1,328	28,120	351	0	29,799	0
(D) MUNICIPAL	0	0	0	0	0	845	580	1,425	0
(E) OTHER	153	0	0	153	818	245	0	1,216	0
2. FEES (A) TUITION CREDIT	39,085	0	0	39,085	0	0	0	39,085	0
(B) TUITION NON-CREDIT	0	5,706	0	5,706	0	0	0	5,706	0
(C) MISCELLANEOUS	4,085	0	15,318	19,403	0	0	0	19,403	0
3. BORROWINGS	0	0	0	0	0	0	7,807	7,807	0
4. DONATIONS	116	288	20	424	739	12,846	0	14,009	435
5. NON-GOVT. GRANTS & CONTRACTS	388	603	83	1,074	12,863	502	108	14,547	0
6. SALES OF SERVICE AND PRODUCTS	0	0	38,547	38,547	0	0	0	38,547	0
7. INVESTMENT INCOME	3,415	500	492	4,407	0	8,415	797	13,619	16
8. MISCELLANEOUS	7,792	684	496	8,972	0	801	278	10,051	0
TOTAL	220,618	10,650	55,110	286,378	48,437	25,582	9,570	369,967	451

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	83,294	1,832	0	85,126	3,751	700	0	89,577
(B) OTHER INSTRUCTION & RESEARCH	6,202	192	0	6,394	5,720	6	0	12,120
(C) OTHER SALARIES AND WAGES	62,200	2,390	17,585	82,175	20,941	732	0	103,848
TOTAL SALARIES AND WAGES	151,696	4,414	17,585	173,695	30,412	1,438	0	205,545
2. EMPLOYEE BENEFITS	25,897	489	2,239	28,625	3,514	173	0	32,312
TOTAL SALARIES AND BENEFITS	177,593	4,903	19,824	202,320	33,926	1,611	0	237,857
3. LIBRARY ACQUISITIONS	5,274	10	0	5,284	0	211	0	5,495
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,028	302	1,687	10,017	5,234	931	633	16,815
5. OPERATIONAL SUPPLIES AND EXPENSES	10,808	1,145	4,157	16,110	9,345	527	0	25,982
6. COST OF GOODS SOLD	0	0	19,391	19,391	0	0	0	19,391
7. UTILITIES	4,394	0	1,736	6,130	0	0	0	6,130
8. MUNICIPAL TAXES	1,451	0	886	2,337	0	0	0	2,337
9. RENOVATIONS AND ALTERATIONS	107	3	147	257	78	25	2,923	3,283
10. EXTERNALLY CONTRACTED SERVICES	2,590	0	337	2,927	0	2	0	2,929
11. SCHOLARSHIPS, BURSARIES, ETC.	3,523	3	0	3,526	0	2,905	0	6,431
12. PRINCIPAL AND INTEREST REPAYMENTS	1,447	2	3,726	5,175	0	0	0	5,175
13. LAND AND SITE SERVICES	0	0	535	535	0	0	650	1,185
14. BUILDINGS	0	0	0	0	0	0	27,277	27,277
15. MISCELLANEOUS	6,330	3,130	1,781	11,241	4,512	961	0	16,714
16. INTERNAL COST ALLOCATIONS	-2,732	517	699	-1,516	1,474	0	42	0
TOTAL	218,813	10,015	54,906	283,734	54,569	7,173	31,525	377,001

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WESTERN

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	71,131	12,163	83,294	0	0	0	0	0	0	83,294
(B) OTHER INSTRUCTION & RESEARCH	5,983	219	6,202	0	0	0	0	0	0	6,202
(C) OTHER SALARIES AND WAGES	19,137	3,972	23,109	8,065	4,507	5,675	9,789	8,915	2,140	62,200
TOTAL SALARIES AND WAGES	96,251	16,354	112,605	8,065	4,507	5,675	9,789	8,915	2,140	151,696
2. EMPLOYEE BENEFITS	16,367	2,808	19,175	1,420	905	819	1,669	1,532	377	25,897
TOTAL SALARIES AND BENEFITS	112,618	19,162	131,780	9,485	5,412	6,494	11,458	10,447	2,517	177,593
3. LIBRARY ACQUISITIONS	0	0	0	5,274	0	0	0	0	0	5,274
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,697	133	2,830	582	3,084	826	183	280	243	8,028
5. OPERATIONAL SUPPLIES AND EXPENSES	4,389	531	4,920	840	1,236	744	1,040	1,224	804	10,808
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	100	0	0	4,294	0	4,394
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,451	0	1,451
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	107	0	107
10. EXTERNALLY CONTRACTED SERVICES	1,569	436	2,005	0	5	32	276	115	157	2,590
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	3,523	0	0	0	3,523
12. PRINCIPAL AND INTEREST REPAYMENTS	240	17	257	0	1,059	131	0	0	0	1,447
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	2,757	187	2,944	77	269	660	787	783	810	6,330
16. INTERNAL COST ALLOCATIONS	48	-85	-37	0	-230	71	-2,536	0	0	-2,732
TOTAL	124,318	20,381	144,699	16,258	10,935	12,481	11,208	18,701	4,531	218,813

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	5,758
NON-ACADEMIC COMPUTING	3,623
COMMUNICATIONS	1,554
TOTAL	10,935

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WESTERN

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	1,037	0	3,002	107	0	4,146	2,852	0	0	2,852
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	1,997	0	0	248	0	2,245	2,472	0	0	2,472
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	-960	0	3,002	-141	0	1,901	380	0	0	380
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	2,993	0	6,878	1,217	0	11,088	6,851	0	0	6,851
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	2,033	0	9,880	1,076	0	12,989	7,231	0	0	7,231

BEST COPY AVAILABLE

WILFRID LAURIER

TABLE 1

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	51,762	0	0	8,847	0	60,609	1,878	2,295	5,693	70,475	35
2. TOTAL EXPENSE (FROM TABLE 3)	51,059	0	0	8,823	0	59,882	1,737	1,851	6,414	69,884	0
3. NET REVENUE (EXPENSE)	703	0	0	24	0	727	141	444	-721	591	35
4. NET RECONCILING ITEMS	-949	0	0	195	0	-754	0	0	672	-82	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-246	0	0	219	0	-27	141	444	-49	509	35
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	66	0	0	0	0	66	6	-347	95	-180	180
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	150	-150	0	2	-2	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	-30	-150	0	221	-2	39	147	97	46	329	215
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-746	1,861	0	-224	15	906	687	3,674	3,929	9,196	5,424
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-776	1,711	0	-3	13	945	834	3,771	3,975	9,525	5,639

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 2

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	31,621	0	0	31,621	0	0	0	31,621	0
(II) EXTRA FORMULA	4,908	0	0	4,908	0	0	0	4,908	0
(III) OTHER MCU GRANTS	1,446	0	0	1,446	0	0	468	1,914	0
(B) OTHER ONTARIO GRANTS	0	0	0	0	211	181	0	392	0
TOTAL ONTARIO GRANTS	37,975	0	0	37,975	211	181	468	38,835	0
(C) FEDERAL	0	0	0	0	1,007	72	0	1,079	0
(D) MUNICIPAL	0	0	0	0	0	0	0	0	0
(E) OTHER	0	0	0	0	227	0	0	227	0
2. FEES (A) TUITION CREDIT	12,026	0	0	12,026	0	0	0	12,026	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	624	0	3,462	4,086	0	0	0	4,086	0
3. BORROWINGS	0	0	0	0	0	0	4,695	4,695	0
4. DONATIONS	0	0	0	0	0	712	0	712	14
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	433	180	0	613	0
6. SALES OF SERVICE AND PRODUCTS	0	0	5,299	5,299	0	0	0	5,299	0
7. INVESTMENT INCOME	921	0	0	921	0	932	530	2,383	21
8. MISCELLANEOUS	216	0	86	302	0	218	0	520	0
TOTAL	51,762	0	8,847	60,609	1,878	2,295	5,693	70,475	35

TABLE 3

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	20,002	0	0	20,002	142	623	0	20,767
(B) OTHER INSTRUCTION & RESEARCH	1,867	0	0	1,867	348	38	0	2,253
(C) OTHER SALARIES AND WAGES	13,750	0	2,401	16,151	431	187	0	16,769
TOTAL SALARIES AND WAGES	35,619	0	2,401	38,020	921	848	0	39,789
2. EMPLOYEE BENEFITS	4,856	0	276	5,132	43	89	0	5,264
TOTAL SALARIES AND BENEFITS	40,475	0	2,677	43,152	964	937	0	45,053
3. LIBRARY ACQUISITIONS	1,289	0	0	1,289	0	2	0	1,291
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,739	0	135	1,874	123	107	128	2,232
5. OPERATIONAL SUPPLIES AND EXPENSES	3,836	0	719	4,555	435	213	0	5,203
6. COST OF GOODS SOLD	0	0	3,945	3,945	0	0	0	3,945
7. UTILITIES	933	0	348	1,281	0	0	0	1,281
8. MUNICIPAL TAXES	401	0	0	401	0	0	0	401
9. RENOVATIONS AND ALTERATIONS	219	0	99	318	0	0	131	449
10. EXTERNALLY CONTRACTED SERVICES	179	0	0	179	2	2	0	183
11. SCHOLARSHIPS, BURSARIES, ETC.	522	0	0	522	0	296	0	818
12. PRINCIPAL AND INTEREST REPAYMENTS	95	0	610	705	0	0	0	705
13. LAND AND SITE SERVICES	0	0	0	0	0	0	491	491
14. BUILDINGS	0	0	0	0	0	0	5,664	5,664
15. MISCELLANEOUS	1,500	0	161	1,661	213	294	0	2,168
16. INTERNAL COST ALLOCATIONS	-129	0	129	0	0	0	0	0
TOTAL	51,059	0	8,823	59,882	1,737	1,851	6,414	69,884

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 4

INSTITUTION: WILFRID LAURIER

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	20,002	0	20,002	0	0	0	0	0	0	20,002
(B) OTHER INSTRUCTION & RESEARCH	1,867	0	1,867	0	0	0	0	0	0	1,867
(C) OTHER SALARIES AND WAGES	4,349	0	4,349	1,551	854	1,556	2,652	2,127	661	13,750
TOTAL SALARIES AND WAGES	26,218	0	26,218	1,551	854	1,556	2,652	2,127	661	35,619
2. EMPLOYEE BENEFITS	3,473	0	3,473	234	109	198	372	376	94	4,856
TOTAL SALARIES AND BENEFITS	29,691	0	29,691	1,785	963	1,754	3,024	2,503	755	40,475
3. LIBRARY ACQUISITIONS	0	0	0	1,289	0	0	0	0	0	1,289
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	643	0	643	59	775	11	165	70	16	1,739
5. OPERATIONAL SUPPLIES AND EXPENSES	1,902	0	1,902	92	249	241	534	380	438	3,836
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	44	0	0	889	0	933
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	401	0	401
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	219	0	219
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	179	0	179
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	522	0	0	0	522
12. PRINCIPAL AND INTEREST REPAYMENTS	95	0	95	0	0	0	0	0	0	95
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	693	0	693	7	14	139	281	73	293	1,500
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	-83	-46	0	0	-129
TOTAL	33,024	0	33,024	3,232	2,045	2,584	3,958	4,714	1,502	51,059

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	947
NON-ACADEMIC COMPUTING	946
COMMUNICATIONS	152
TOTAL	2,045

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WILFRID LAURIER

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACEMENTS (1)	PURCHASE ORDER COMMITMENTS (2)	BUDGET APPROPRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACEMENTS (7)	PURCHASE ORDER COMMITMENTS (8)	OTHER** (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	0	0	0	0	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	150	150	0	0	2	2
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	0	0	-150	-150	0	0	-2	-2
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	1,861	1,861	0	0	15	15
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	0	0	1,711	1,711	0	0	13	13

* Other Operating funds are for program development appropriation.

** Other Ancillary funds are for W.L.U. Press, $10 thousand; and residence improvement, $3 thousand.

WINDSOR

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 1

INSTITUTION: WINDSOR

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPRO-PRIATED (1)	APPRO-PRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPRO-PRIATED (4)	APPRO-PRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	98,369	0	0	14,793	0	113,162	8,366	2,202	2,548	126,278	170
2. TOTAL EXPENSE (FROM TABLE 3)	94,731	0	0	14,546	0	109,277	7,899	2,246	11,974	131,396	0
3. NET REVENUE (EXPENSE)	3,638	0	0	247	0	3,885	467	-44	-9,426	-5,118	170
4. NET RECONCILING ITEMS	-1,015	0	0	-49	0	-1,064	0	0	0	-1,064	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	2,623	0	0	198	0	2,821	467	-44	-9,426	-6,182	170
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	-525	0	0	272	0	-253	-117	-99	433	-36	36
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-2,066	2,179	0	-470	357	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	32	2,179	0	0	357	2,568	350	-143	-8,993	-6,218	206
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	593	9,490	0	0	265	10,348	5,026	1,301	10,455	27,130	5,421
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	625	11,669	0	0	622	12,916	5,376	1,158	1,462	20,912	5,627

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	63,342	0	0	63,342	0	0	0	63,342	0
(II) EXTRA FORMULA	4,649	0	0	4,649	0	0	0	4,649	0
(III) OTHER MCU GRANTS	3,166	0	0	3,166	133	0	0	3,299	0
(B) OTHER ONTARIO GRANTS	75	0	0	75	1,574	199	0	1,848	0
TOTAL ONTARIO GRANTS	71,232	0	0	71,232	1,707	199	0	73,138	0
(C) FEDERAL	0	0	0	0	4,763	0	0	4,763	0
(D) MUNICIPAL	0	0	0	0	124	0	600	724	0
(E) OTHER	0	0	0	0	47	0	0	47	0
2. FEES (A) TUITION CREDIT	23,268	0	0	23,268	0	0	0	23,268	0
(B) TUITION NON-CREDIT	0	0	0	0	0	0	0	0	0
(C) MISCELLANEOUS	1,573	0	4,171	5,744	0	0	0	5,744	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	0	0	0	0	0	1,715	1,012	2,727	53
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	1,725	0	0	1,725	0
6. SALES OF SERVICE AND PRODUCTS	0	0	10,622	10,622	0	0	0	10,622	0
7. INVESTMENT INCOME	2,024	0	0	2,024	0	288	936	3,248	117
8. MISCELLANEOUS	272	0	0	272	0	0	0	272	0
TOTAL	98,369	0	14,793	113,162	8,366	2,202	2,548	126,278	170

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: WINDSOR

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	35,696	0	0	35,696	0	0	0	35,696
(B) OTHER INSTRUCTION & RESEARCH	6,134	0	0	6,134	4,078	0	0	10,212
(C) OTHER SALARIES AND WAGES	25,552	0	4,110	29,662	0	0	0	29,662
TOTAL SALARIES AND WAGES	67,382	0	4,110	71,492	4,078	0	0	75,570
2. EMPLOYEE BENEFITS	10,337	0	694	11,031	237	0	0	11,268
TOTAL SALARIES AND BENEFITS	77,719	0	4,804	82,523	4,315	0	0	86,838
3. LIBRARY ACQUISITIONS	1,865	0	0	1,865	0	0	0	1,865
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	4,743	0	635	5,378	1,265	0	0	6,643
5. OPERATIONAL SUPPLIES AND EXPENSES	2,743	0	519	3,262	2,319	1,796	116	7,493
6. COST OF GOODS SOLD	0	0	5,057	5,057	0	0	0	5,057
7. UTILITIES	2,299	0	870	3,169	0	0	0	3,169
8. MUNICIPAL TAXES	736	0	87	823	0	0	0	823
9. RENOVATIONS AND ALTERATIONS	698	0	310	1,008	0	0	1,411	2,419
10. EXTERNALLY CONTRACTED SERVICES	250	0	50	300	0	0	0	300
11. SCHOLARSHIPS, BURSARIES, ETC.	723	0	0	723	0	450	0	1,173
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	1,087	1,087	0	0	0	1,087
13. LAND AND SITE SERVICES	0	0	110	110	0	0	0	110
14. BUILDINGS	0	0	607	607	0	0	10,447	11,054
15. MISCELLANEOUS	3,365	0	0	3,365	0	0	0	3,365
16. INTERNAL COST ALLOCATIONS	-410	0	410	0	0	0	0	0
TOTAL	94,731	0	14,546	109,277	7,899	2,246	11,974	131,396

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	35,696	0	35,696	0	0	0	0	0	0	35,696
(B) OTHER INSTRUCTION & RESEARCH	6,134	0	6,134	0	0	0	0	0	0	6,134
(C) OTHER SALARIES AND WAGES	6,403	0	6,403	3,728	2,178	2,366	4,044	6,042	791	25,552
TOTAL SALARIES AND WAGES	48,233	0	48,233	3,728	2,178	2,366	4,044	6,042	791	67,382
2. EMPLOYEE BENEFITS	7,215	0	7,215	580	336	328	712	1,092	74	10,337
TOTAL SALARIES AND BENEFITS	55,448	0	55,448	4,308	2,514	2,694	4,756	7,134	865	77,719
3. LIBRARY ACQUISITIONS	0	0	0	1,865	0	0	0	0	0	1,865
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	1,862	0	1,862	328	1,677	169	289	341	77	4,743
5. OPERATIONAL SUPPLIES AND EXPENSES	1,301	0	1,301	82	93	208	336	538	185	2,743
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	63	0	0	2,236	0	2,299
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	736	0	736
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	698	0	698
10. EXTERNALLY CONTRACTED SERVICES	0	0	0	0	0	0	0	250	0	250
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	723	0	0	0	723
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	0	0	0	0	0
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	1,175	0	1,175	41	40	413	348	278	1,070	3,365
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	-18	0	-392	-410
TOTAL	59,786	0	59,786	6,624	4,387	4,207	5,711	12,211	1,805	94,731

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	2,925
NON-ACADEMIC COMPUTING	1,081
COMMUNICATIONS	381
TOTAL	4,387

TABLE 5

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: WINDSOR

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER* (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	721	1,448	10	0	2,179	357	0	0	357
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	0	0	0	0	0	0	0	0
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	721	1,448	10	0	2,179	357	0	0	357
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	1,599	2,680	160	5,051	9,490	265	0	0	265
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	2,320	4,128	170	5,051	11,669	622	0	0	622

* Other Operating funds are for capital equipment, $1,750 thousand; financial planning, $1,500 thousand; and stabilization, $1,801 thousand.

YORK

COMBINED REVENUE AND EXPENSE AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

	GENERAL EXPENDABLE FUNDS						RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
	OPERATING			ANCILLARY ENTERPRISES							
	UNAPPROPRIATED (1)	APPROPRIATED (2)	OTHER (NON-CREDIT) (3)	UNAPPROPRIATED (4)	APPROPRIATED (5)	SUBTOTAL (6)	SPONSORED RESEARCH (7)	TRUST AND ENDOWMENT (8)	CAPITAL (9)	(10)	(11)
1. TOTAL REVENUE AND ADDITIONS (FROM TABLE 2)	254,457	0	4,259	31,633	0	290,349	24,431	6,016	5,357	326,153	2,010
2. TOTAL EXPENSE (FROM TABLE 3)	257,676	0	4,341	36,609	0	298,626	22,284	1,855	26,224	348,989	0
3. NET REVENUE (EXPENSE)	-3,219	0	-82	-4,976	0	-8,277	2,147	4,161	-20,867	-22,836	2,010
4. NET RECONCILING ITEMS	418	0	82	1,549	0	2,049	0	0	10,443	12,492	0
5. NET REVENUE (EXPENSE) PER FINANCIAL STATEMENTS	-2,801	0	0	-3,427	0	-6,228	2,147	4,161	-10,424	-10,344	2,010
6. INTERFUND TRANSFERS PER FINANCIAL STATEMENTS	3,399	0	0	-179	0	3,220	-1,106	-1,830	470	754	-754
7. NET VARIATION IN APPROPRIATIONS PER FINANCIAL STATEMENTS	-534	534	0	1,021	-1,021	0	0	0	0	0	0
8. INCREASE (DECREASE) FOR THE YEAR PER FINANCIAL STATEMENTS	64	534	0	-2,585	-1,021	-3,008	1,041	2,331	-9,954	-9,590	1,256
9. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	-2,738	5,158	0	0	1,021	3,441	13,275	9,253	28,137	54,106	8,615
10. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	-2,674	5,692	0	-2,585	0	433	14,316	11,584	18,183	44,516	9,871

TABLE 2

REVENUE AND ADDITIONS BY SOURCE AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

TYPE OF FUND	GENERAL EXPENDABLE FUNDS				RESTRICTED EXPENDABLE FUNDS			TOTAL EXPENDABLE	NON-EXPENDABLE TRUST AND ENDOWMENT
SOURCE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	(8)	(9)
1. GOVERNMENT GRANTS AND CONTRACTS									
(A) ONTARIO MCU									
(I) FORMULA	144,202	0	0	144,202	0	0	0	144,202	0
(II) EXTRA FORMULA	28,646	0	0	28,646	0	0	0	28,646	0
(III) OTHER MCU GRANTS	9,049	0	0	9,049	2,187	0	0	11,236	0
(B) OTHER ONTARIO GRANTS	358	36	0	394	865	13	0	1,272	0
TOTAL ONTARIO GRANTS	182,255	36	0	182,291	3,052	13	0	185,356	0
(C) FEDERAL	453	0	0	453	15,793	329	0	16,575	0
(D) MUNICIPAL	28	0	0	28	0	0	0	28	0
(E) OTHER	814	0	0	814	775	0	0	1,589	0
2. FEES (A) TUITION CREDIT	61,518	0	0	61,518	0	0	0	61,518	0
(B) TUITION NON-CREDIT	0	3,864	0	3,864	0	0	0	3,864	0
(C) MISCELLANEOUS	4,167	359	10,493	15,019	0	0	1,350	16,369	0
3. BORROWINGS	0	0	0	0	0	0	0	0	0
4. DONATIONS	713	0	0	713	0	3,850	0	4,563	995
5. NON-GOVT. GRANTS & CONTRACTS	0	0	0	0	4,811	0	0	4,811	0
6. SALES OF SERVICE AND PRODUCTS	0	0	20,667	20,667	0	0	0	20,667	0
7. INVESTMENT INCOME	3,590	0	0	3,590	0	1,824	4,007	9,421	1,015
8. MISCELLANEOUS	919	0	473	1,392	0	0	0	1,392	0
TOTAL	254,457	4,259	31,633	290,349	24,431	6,016	5,357	326,153	2,010

EXPENSES (ALL EXPENDABLE FUNDS) BY OBJECT AND TYPE OF FUND
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 3

INSTITUTION: YORK

TYPE OF FUND	GENERAL FUNDS				RESTRICTED FUNDS			
OBJECT OF EXPENSE	OPERATING (1)	OTHER (NON-CREDIT) (2)	ANCILLARY ENTERPRISES (3)	SUBTOTAL (4)	SPONSORED RESEARCH (5)	TRUST AND ENDOWMENT (6)	CAPITAL (7)	TOTAL (8)
1. SALARIES AND WAGES								
(A) ACADEMIC RANKS	96,687	0	0	96,687	1,902	0	0	98,589
(B) OTHER INSTRUCTION & RESEARCH	8,426	1,554	0	9,980	3,505	0	0	13,485
(C) OTHER SALARIES AND WAGES	80,337	1,078	8,996	90,411	4,943	455	0	95,809
TOTAL SALARIES AND WAGES	185,450	2,632	8,996	197,078	10,350	455	0	207,883
2. EMPLOYEE BENEFITS	25,949	148	1,084	27,181	627	69	0	27,877
TOTAL SALARIES AND BENEFITS	211,399	2,780	10,080	224,259	10,977	524	0	235,760
3. LIBRARY ACQUISITIONS	4,248	0	0	4,248	0	215	0	4,463
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	8,500	49	625	9,174	2,972	75	1,763	13,984
5. OPERATIONAL SUPPLIES AND EXPENSES	8,267	764	2,849	11,880	4,421	210	43	16,554
6. COST OF GOODS SOLD	0	0	11,760	11,760	0	0	0	11,760
7. UTILITIES	7,954	30	2,861	10,845	49	5	0	10,899
8. MUNICIPAL TAXES	1,643	0	0	1,643	0	0	0	1,643
9. RENOVATIONS AND ALTERATIONS	1,295	34	2,244	3,573	14	0	6,968	10,555
10. EXTERNALLY CONTRACTED SERVICES	1,153	0	946	2,099	0	0	337	2,436
11. SCHOLARSHIPS, BURSARIES, ETC.	2,768	0	0	2,768	0	649	0	3,417
12. PRINCIPAL AND INTEREST REPAYMENTS	495	0	5,016	5,511	0	0	0	5,511
13. LAND AND SITE SERVICES	0	0	0	0	0	0	3,696	3,696
14. BUILDINGS	0	0	0	0	0	0	13,319	13,319
15. MISCELLANEOUS	9,954	684	228	10,866	3,851	177	98	14,992
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0
TOTAL	257,676	4,341	36,609	298,626	22,284	1,855	26,224	348,989

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

INSTITUTION: YORK

FUNCTIONAL AREA	INSTRUCTION AND RESEARCH									
OBJECT OF EXPENSE	ALL EXCL. MED (1)	MEDICINE (2)	SUB-TOTAL (3)	LIBRARY (4)	CENTRAL COMPUTING AND COMM. (5)	STUDENT SERVICES (6)	ADMIN. (7)	PHYSICAL PLANT (8)	OTHER (9)	TOTAL (10)
1. SALARIES AND WAGES										
(A) ACADEMIC RANKS	96,687	0	96,687	0	0	0	0	0	0	96,687
(B) OTHER INSTRUCTION & RESEARCH	8,426	0	8,426	0	0	0	0	0	0	8,426
(C) OTHER SALARIES AND WAGES	33,131	0	33,131	8,023	6,013	4,749	13,418	12,214	2,789	80,337
TOTAL SALARIES AND WAGES	138,244	0	138,244	8,023	6,013	4,749	13,418	12,214	2,789	185,450
2. EMPLOYEE BENEFITS	18,689	0	18,689	1,237	861	697	1,866	2,063	536	25,949
TOTAL SALARIES AND BENEFITS	156,933	0	156,933	9,260	6,874	5,446	15,284	14,277	3,325	211,399
3. LIBRARY ACQUISITIONS	0	0	0	4,248	0	0	0	0	0	4,248
4. EQUIPMENT & FURNITURE PURCHASE, RENTAL AND MAINTENANCE	2,844	0	2,844	563	2,787	92	960	1,077	177	8,500
5. OPERATIONAL SUPPLIES AND EXPENSES	3,443	0	3,443	263	192	258	1,681	1,766	664	8,267
6. COST OF GOODS SOLD	0	0	0	0	0	0	0	0	0	0
7. UTILITIES	0	0	0	0	2,923	0	0	5,031	0	7,954
8. MUNICIPAL TAXES	0	0	0	0	0	0	0	1,643	0	1,643
9. RENOVATIONS AND ALTERATIONS	0	0	0	0	0	0	0	1,295	0	1,295
10. EXTERNALLY CONTRACTED SERVICES	54	0	54	12	0	0	1	1,022	64	1,153
11. SCHOLARSHIPS, BURSARIES, ETC.	0	0	0	0	0	2,768	0	0	0	2,768
12. PRINCIPAL AND INTEREST REPAYMENTS	0	0	0	0	0	23	0	0	472	495
13. LAND AND SITE SERVICES	0	0	0	0	0	0	0	0	0	0
14. BUILDINGS	0	0	0	0	0	0	0	0	0	0
15. MISCELLANEOUS	4,635	0	4,635	123	1,468	394	1,500	413	1,421	9,954
16. INTERNAL COST ALLOCATIONS	0	0	0	0	0	0	0	0	0	0
TOTAL	167,909	0	167,909	14,469	14,244	8,981	19,426	26,524	6,123	257,676

CENTRAL COMPUTING AND COMMUNICATIONS COSTS	
ACADEMIC COMPUTING	7,762
NON-ACADEMIC COMPUTING	3,276
COMMUNICATIONS	3,206
TOTAL	14,244

GENERAL FUNDS
CHANGES IN APPROPRIATED FUND BALANCES
FOR THE FISCAL YEAR ENDED 30 APRIL 1991
(IN THOUSANDS OF DOLLARS)

TABLE 5

INSTITUTION: YORK

	OPERATING						ANCILLARY ENTERPRISES			
	REPAIRS, RENOVATIONS & REPLACE-MENTS (1)	PURCHASE ORDER COMMIT-MENTS (2)	BUDGET APPRO-PRIATIONS (3)	SELF INSURANCE (4)	OTHER (5)	TOTAL (6)	REPAIRS, RENOVATIONS & REPLACE-MENTS (7)	PURCHASE ORDER COMMIT-MENTS (8)	OTHER (9)	TOTAL (10)
1. APPROPRIATIONS (REVERSALS) FOR THE YEAR	0	0	5,692	0	0	5,692	0	0	0	0
2. DEDUCT - EXPENSES INCLUDED IN THIS YEAR'S OPERATIONS	0	0	5,158	0	0	5,158	1,021	0	0	1,021
3. OTHER	0	0	0	0	0	0	0	0	0	0
4. NET VARIATION IN APPROPRIATIONS FOR THE YEAR PER FINANCIAL STATEMENTS	0	0	534	0	0	534	-1,021	0	0	-1,021
5. BALANCE - BEGINNING OF YEAR PER FINANCIAL STATEMENTS	0	0	5,158	0	0	5,158	1,021	0	0	1,021
6. BALANCE - END OF YEAR PER FINANCIAL STATEMENTS	0	0	5,692	0	0	5,692	0	0	0	0